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JAWATANKUASA PEGUAM PULAU PINANG PENANG BAR COMMITTEE

CPC 10/24

23 May 2024

To Members of the Penang Bar,

Reminder: Update of Legal Firms' Official E-Mails with PTG Penang

Following our [Circular CPC 6/24](#) dated 1 Apr 2024, Puan Azlina Baizura Binti Abu Bakar Tajudin, Chief Assistant Director of the Land Title Registration Unit, Office of the Director of Land and Mines, Penang ("PTG Penang") has reminded the Members and their respective legal firms on "PENGEMASKINIAN ALAMAT E-MEL" pertaining to update of Legal Firms' Official e-mails with PTG Penang.

Legal firms that have been registered and given firm codes by PTG Penang and are listed in the list as appended below are required to update and verify all the information (including but not limited to their official email address, respective office address, contact number & their PTG codes) to PTG Penang [here](#). PLEASE TAKE NOTE that these updates and verification are for the purpose of registration via manual submissions only. The information required to be updated is not for transactions presented and registered via PgLand.

This update is important to ensure your firm receive email notifications from PTG Penang pertaining to all transactions (including but not limited to collection of titles).

A copy of the list of law firms is appended herein for Members' attention and reference.

We urge all firms that are listed to please update their firm's official e-mails and other information's mentioned above IMMEDIATELY on an urgent basis. In the event you have already updated your firm's details via our earlier circular CPC 6/24, there is no need to update again.

Ong May Joyce and Yeap Siew Chieng
Co-Chairpersons
Conveyancing Practice Subcommittee

KOD	NAMA FIRMA	ALAMAT1	ALAMAT2	ALAMAT3	POSKOD	NO TEL1	NO TEL2	NO TEL3	NO FAX
9615	A J TEOH & CO.	9, LINTANG LEMBAH PERMAI,	TANJUNG BUNGAH		11200	012-5056168			
9624	A SYAHRIL & CO.	NO. 2-3A-B, NB PLAZA	3000, JALAN BARU		13700	04-3973834			
9625	A TANASEKHARAN & ASSOCIATES	NO.60, TINGKAT SATU,	JALAN LEMBAH PERMAI 4,	TAMAN LEMBAH PERMAI,	14000	04-5026620			
9626	A TANASEKHARAN & ASSOCIATES	NO.86, FIRST FLOOR, LEMBOH BISHOP			10200				
5131	A.ZAHARI KANAPATHY THULASI	WISMA MBSA,	PERSIARAN PERBANDARA	40000 SHAH ALAM,					
9627	AAROLYN & CO.	NO. 14, DATO KOYAH ROAD			10050	012-4143040			
6184	ABDUL HALIM SAID & CO	14, TING 1	KOMPLEKS KULIM	JLN BAYU SATU	09000				
9605	ABDUL RAHMAN & PARTNERS	LEVEL 27	MENARA HAW PAR	JALAN SULTAN ISMAIL	50250	03-20781888			03-20781999
7113	ABDULLAH CHAN	31ST FLOOR	UBN TOWER	10 JALAN P/RAMLEE	50250	03-23812070			
9628	ABU BAKAR AS-SIDEK	363-Y, JALAN PEMANCAR	GELUGOR		11700	04-6584659			
9629	ABU BAKAR KUGA & CO.	NO.33-01,	LEBUH BUCKINGHAM,		10200	04-2622575			
7184	ABU ZAHAR, SYED MOHD FUAD & PARTNERS	NO. 31-B, TINGKAT 1,	TINGKAT KIKIK 7,	TAMAN INDERAWASIH	13600	04 3803121			04-8277923
9601	AD LIQUIDITY PARTNERS SDN. BHD.	14 01 MENARA PENANG GARDEN	42A JALAN SULTAN AHMAD SHAH		10050	04-2262511	04-2297805		04-2978813
9594	AHMAD RUSYDI MD NOR & PARTNERS	NO. 211 GROUND FLOOR	JALAN LEGENDA 8	LEGENDA HEIGHTS	08000	04-4210294	04-4247044		04-4248294
9630	AISHAH & CO.	10-3-32, (BLOCK B), JALAN SUNGAI 1	APARTMENT PINANG EMAS	BATU FERRINGHI	11100	04-8811919			
3581	AJMER SANDHU & ONG	NO. 39 (1ST FLOOR)	JALAN TODAK 4	PUSAT BANDAR SEBERANG JAYA	13700	04-3977075			04-3977541
9631	ALBERT & ASSOCIATES	NO. 1F, FIRST FLOOR	PENANG STREET		10200	04-2508812			
9632	ALLEN CHEE RAM	51-14-A, MENARA BHL BANK	JALAN SULTAN AHMAD SHAH		10050	04-2278999			
6158	AMANAH RAYA BERHAD	TKT 10, WISMA AMANAH RAYA	NO.2, JALAN AMPANG		50508				
6123	AMANAH RAYA BERHAD	G-04 BLOCK 5	DANGAN WALK COMMERCIAL CENTRE	JALAN SKUDAI, BATU 4 1/2	81200	07-2385918			
3548	AMANAH RAYA BERHAD	TINGKAT BAWAH & SATU	NO 27 & 28	PERSIARAN KARPAL SINGH 2	11600	04-2881821	04-2104822		04-2104820
9142	AMANAH RAYA BERHAD	NO. 237 JALAN SHAHAB 2	SHAHAB PERDANA		05350	04-7322080			04-2634022
9633	AMIR & LEE	NO. 22, 1ST FLOOR, PERSIARAN MAHSURI 1/2	SUNWAY TUNAS		11900	04-6468971			
9634	ANA SHAHRANA ANNUAR & CO.	NO. 7099, TINGKAT 1	JALAN BAGAN AJAM		13000	04-3107991			
9635	ANANDAN KRISHNAN, SAHRIHAN & PARTNERS	NO. 122-1,	LORONG BUKIT PANCHOR 2,	TAMAN BUKIT PANCHOR,	14300	04-5983784			
9636	ANBA & ASSOCIATES	NO. 7, 2ND FLOOR	LORONG JERMAL INDAH	TAMAN JERMAL INDAH	12300	04-3313257			
9590	ANG, OON & ASSOCIATES	54-1-9, FIRST FLOOR	WISMA SRI MATA	JALAN VAN PRAAGH(OFF JALAN PERAK)	11600	04-2828377	04-2833370		04-2813770
8120	ANIS, MOHD ISMAIL & CO.	No 9, 1st Floor	Jalan Kelicap,	Pekan Baru,	34200	05-7160770			05-7160771
9143	ANOOB & SEE	51-11-E	Menara BHL Bank	51 Jln Sultan Ahmad	10050	04-2281778			04-2289778
3611	ARIZAL JAILANI & CO	NO. 5C, 2ND FLOOR	KULIM COMMERCIAL CENTRE	JALAN TUNKU ASAAD	09000	04-4952862	04-4953862		04-4951862
9637	ARNOLD ANDREW & CO.	1681-F3	JALAN PERUSAHAAN	AUTO-CITY	13600	04-5027645			
9610	ASWAR SIMON & AZHAR	41-5-4, TINGKAT 5	WISMA PRUDENTIAL	JALAN CANTONMENT	10250	04-2285211			04-2297210
9156	AUGUSTI ISMADI & KARU	291, 1ST FLOOR	Beach Street		10300	04-2636519	04-2636723	04-2638913	04-2632452
6188	AZHAM ,HALIM & NOR ASIAH	NO. 20-A, TING 1	JALAN IBRAHIM	SUNGAI PETANI	08000				
9638	AZIZAN NAYAN & CO.	NO. 12A, TINGKAT 1	LORONG BERTAM JAYA 1	TAMAN BERTAM JAYA	13200	04-5783368			
9639	AZIZIE & SHARIFAH	NO.151A, PERSIARAN 3	KULIM AVENUE	KULIM HI TECH	09000	04-4924888			
9640	AZLIN HAFIZ & PARTNERS	NO. 352-03-05, JALAN PERAK			11160	04-2828128			
9597	AZMAN, WAN HELMI & ASSOCIATES	1172-1	TAMAN WIDURI	JALAN TELUK KUMBAR	11920	04-6492750			04-6492752
3601	AZMI & CO	NO. 75, LEBUH BISHOP			10200	04-2635252			04-2645253
3606	AZMI & CO (SHAH ALAM) SDN BHD	NO 8 3RD FLOOR	JALAN TENGGU AMPUAN ZABEDAH D9/D		40100	011-36124737			04-6463971
9641	AZMI RAHIM & CO	NO. 30A, TINGKAT 1	JALAN IBRAHIM,		08000	04-4235092			
5373	B.G.LEE & CO	2516 (TINGKAT 1)	KOMPLEK TUNKU YAAKOB	LEBUHRAYA DARULAMAN,					
9642	BADRUL LEE & ASSOCIATES	L-6-12, , NO.2 JALAN SOLARIS	SOLARIS MONT KIARA		50480	03-62030199			
6171	BADRUL, SAMAD & CO	NO. 23 1ST FLOOR	JALAN MAWAR 2	TAMAN PEKAN BARU	08000	04-4226220			
9644	BADRUL, SAMAD, FAIK & CO.	NO.17-1 & 17-2	PUSAT PERNIAGAAN BANDAR PERDA	JALAN PERDA UTARA, BANDAR PERDA	14000	04-5404222			
5334	BADRUL, SAMAD, FAIK & CO.	NO.61, TINGKAT 1	JLN. PEKAKA	TAMAN PEKAKA	14300	05-7162250			
9643	BADRUL, SAMAD, FAIK & CO.	NO.8, JALAN SAWI 9,	TAMAN SEPADU	TASEK GELUGOR	13300	04-5737211			
9645	BAHMINI AND CO	SUITE B-15-6 SKYRIDGE GARDEN	HALAMAN HALIA		10470	011-36036721			
9440	BALABEDHA & CO	NO 6 AKED MDKT KULIM	JALAN TUNKU ASAAD		09000	04-4904504	013-27145457	012-3193313	
9646	BALJIT SINGH & CO.	138-B, LEBUH MELAKA			10400	04-2261535			
9647	BALWANT SINGH & CO.	NO.20-B (GROUND FLOOR)	PENANG STREET		10200	04-2619478			
9648	BALWINDERJIT SINGH & CO	1-D, LORONG DELIMA 10	ISLAND GLADES		11700	016-3358061			

5345	BANK PERSATUAN KERJASAMA SEBERANG PERA	43-45 Jln Selat	Taman Selat	Butterworth	12000	04-3337424	04-3322213	04-3322393	04-3238455
5168	BANK PERTANIAN MALAYSIA	1 & 3, Jalan Bertam	Kepala Batas		13200	04-5751422	04-5755906		04-5755232
9649	BENJAMIN & CO.	61, 1ST FLOOR	LORONG USAHANIAGA 5	TAMAN NIAGA JAYA	14000	04-5382001			
9155	BHG. PINJAMAN PERUMAHAN,PERBENDAHARAAN	NO.9, KOMPLEKS KEMENTERIAN KEWANGAN	PERSIARAN PERDANA, PRESINT 2,	PUSAT PENTADBIRAN KERAJAAN PERSEKUTUAN	62592	03-20982000			
3239	BOON & PARTNERS	50-A, Jalan Kemuja	off Jalan Bangsar		59000	03-2829282	03-2821578		603-2821239
9650	BRIJUNANDAN SINGH BHAR & CO.	NO. 411, JALAN BURMA	TINGKAT 1		10350	04-2292984/3025			
9651	C P ANG & CO.	NO. 18	LEBUH KAMPUNG BENGGALI		12000	43313009			
9652	C P TANG & PARTNERS	NO. 7 & 9, JALAN MAJU JAYA	PUSAT PERNIAGAAN MAJU JAYA		14000	04-5393399			
9653	C S ONG & CO.	46 RANGOON ROAD			10400	04-2263628			
5160	C.C.AIYATHURAI & CO.	119 (TINGKAT 1),	JALAN GENUANG,	85000 SEGAMAT,					
9654	C.L. LEE & CO	NO. 60 (1ST FLOOR), JALAN JAWI JAYA 1	TAMAN JAWI JAYA,	SUNGAI JAWI,	14200	04-6000060			
9655	C.L. TEH & LIM.	NO. 182-B, 2nd FLOOR	JALAN RAJA UDA	PUSAT PERNIAGAAN RAJA UDA	12300	04-3230698			
3236	C.S. ONG & CO.	46	Rangoon Road		10400	04-2263628			04-2263901
9234	C.T. LAW & CO	NO. 36, TINGKAT ATAS,	JALAN PASAR,		34200	058058258			058058258
9657	CHAMBER OF JANNU BABJAN	97-2-8, THE PALAZZIA	JALAN BUKIT GAMBIR	GELUGOR	11700	04-6587906			
9658	CHAMBERS OF CHEN	NO. 70-3-4, D'PIAZZA MALL	JALAN MAHSURI, BAYAN BARU		11900	04-6884900			
9874	CHAMBERS OF HAKIMI & HAZWANI	NO-9, Tingkat 2	Jalan Syarikat	Pusat Perniagaan Parit Buntar	34200	05-7165331	011-10753315		05-7102301
9659	CHAMBERS OF JASTINA & BADRUL	NO.22, TINGKAT ATAS,	LORONG PERDA UTAMA 4,	BANDAR PERDA,	14000	04-5381334			
9584	CHAMBERS OF VICTORIA LEE	Suite A-19-13 Prima Setapak	Jalan Prima Setapak 5		53300	016-4439895			
9660	CHAN BAN ENG & CO.	No. 7, CHURCH STREET GHAUT			10300	04-262 5135			
9661	CHAN ENG & CO.	88-3A-3, JALAN JELUTONG			11600	042804128			
9662	CHANDRA SEGARAN	NO. 3 1ST FLOOR	LORONG JERMAL INDAH	TAMAN JERMAL INDAH	12300	04-3104121/122			
5372	CHE MOKHTAR & CO	WISMA KWSG, LOT 999,	JALAN KAMPUNG ATTAP,	50460 KUALA LUMPUR.		0322740413	0322740414	0322740594	0322748191
5370	CHEAH CHOO KHENG & SHAMSUDDIN	63A (TINGKAT 1),	JALAN RAYA,	KULIM	09000				
9275	CHEAH KAH PENG & CO	41-5-B	WISMA PRUDENTIAL	JALAN CANTONMENT	10250	04-2278198			04-2273298
9913	CHEAH TEH & SU	L-3-1 No 2	Jalan Solaris	Solaris Mont' Kiara	50480	03-62036918			03-62036928
9663	CHEE CHYUN CHAMBERS	NO. 9, MEDAN KURAU 3	TAMAN CHAI LENG		13700	04-3903798			
3104	CHEN LEONG & CO.	NO.51,	LRG PERDA SELATAN 1,	BANDAR PERDA,	14000	04-6211000	04-6211001	04-6211002	
3046	CHEONG WAI MENG & VAN BUERLE	11-5-1 (LEVEL 6)	NEW BOB CENTRE	JALAN GOTTLIEB	10350	04-2625446			04-2610878
9876	CHEONG WAI MENG & VAN BUERLE	No. 20-1 (1st Floor)	Jalan USJ 10/1B		47620	03-56387621			03-56382313
9607	CHEW, TEOH & CYNTHA	488B-2-29	1-STOP MIDLANDS PARK	JALAN BURMAH	10350	04-2277828			04-2267828
9907	CHIANG & COMPANY	28	SOLOK KAMPUNG JAWA 3	BAYAN BARU	11900	04-6383808	016-4209307		04-6383858
6115	CHIN LEU CHONG,KAMARUDDIN & CO.	No. 2874,1st Floor	Jln. Aman		09000	04-4953320			04-4953233
9664	CHIN LI CHAMBERS	UNIT 8-B WISMA BOON SIEW	1 JALAN PENANG		10000	04-3702334			
9357	CHONG & LEE CHAMBERS	NO.8, TINGKAT 2	LEBUH KOTA PERMAI 1	TAMAN KOTA PERMAI	14000	04-5050889	012-4998688		04-5050889
9574	CHONG JUN LEE & COMPANY	NO. 1C-2-13A, THE LIGHT COLLECTION II	JALAN PANTAI SINARAN		11700	016-4220488			
3348	CHOOI, SAW & LIM	UNIT 9-C, LEVEL 9	WISMA BOON SIEW	1, PENANG ROAD	10000	04-2613999	2281800		04-2287800
9665	CHOW TAT SENG & LOW	NO.41, 1st FLOOR	JALAN VERVEA 1, VERVEA	SIMPANG AMPAT	14110	04-5881290			
9666	CHUNG CHAMBERS	NO.51-17-F2, MENARA BHL,	JALAN SULTAN AHMAD SHAH,		10500	04-2262755			
9575	CHYE ADVOCATES & SOLICITORS	NO. 51-18-F1, MENARA BHL,	JALAN SULTAN AHMAD SHAH		10050	04-2958215	010-3958215	012-5926668	04-2958214
9587	CHYI	46-4-7	GREENLANE HEIGHTS	JALAN BESI	11600	04-6577899			04-6577899
9667	CK PANG & PARTNERS	NO. 2, LORONG RESIDENSI VILLA MUTIARA 4	PEARL RESIDENCE, BANDAR TASEK MUTIARA (C		14120	012-5308520			
9898	CLARISSAN TAN & WONG	5850	1ST FLOOR	JALAN KAMPUNG PAYA	12200	016-4328032			04-3323782
5157	COLLIERS,JORDAN LEE & JAAFAR	2ND. FLOOR,	SOUTHERN BANK	BUILDING	10300	04-2637749			
9941	CP TANG & PARTNERS	NO. 35-3-17	GOLDEN TRIANGLE 2 COMMERCIAL SQUARE	JALAN DATO' ISMAIL HASHIM	11900	012-9138088			
9668	CT LIEW & CO.	NO. 11, TINGKAT KAMPUNG BUKIT 2	TAMAN WIDURI		11920	04-6496360			
9669	DANA VALLEN & ASSOCIATES	NO. 7707-2ND FLOOR	JALAN KAMPUNG GAJAH		12200	04-3241032			
9670	DANNY C.N., SIVAGURU & ASSOC.	ROOM NO.4A,1ST FLOOR	MUTIARA 1 & P	NO.47.GREEN HALL	10200	04-2628853			
9671	DARSHAN SINGH & CO.	NO. 123, CANGKAT DELIMA 1	ISLAND GLADES		11700	46567876			
9672	DAVEENA & CO.	18-30-H, GURNEY TOWER	PERSIARAN GURNEY		10250	04-2263825			
9673	DERRICK LEE	1A-16-08, TREE SPARINA	JALAN SUNGAI TIRAM 11		11900	012-5636164			
9674	DHANA BALA & ASSOCIATES	NO.149, 1st FLOOR	MEDAN KIKIK 1	TAMAN INDERAWASIH	13600	017-8972903			
9675	DHARMEN SIVALINGAM & PARTNERS	LOT 1-1, LEVEL 1	IXORA HOTEL PERAI	3096, JALAN BARU, BANDAR PERAI JAYA	13600	04-6192788			

9676	E GNASEGARAN & CO.	NO. 83, TINGKAT SATU	LEBUH BISHOP		10200	04-2634098			
9677	EDLIN & CO.	NO. 14, TINGKAT 1	LORONG PERDA UTAMA 10	BANDAR PERDA	14000	012-5507429			
9678	EDORRA ARFAH KHANDHAR	13, TINGKAT 2, JALAN USAHAWAN 2	PUSAT PERNIAGAAN KEPALA BATAS		13200	019-9000279			
9899	EDWIN ONG CHAMBERS	No. 10-03	OREN BM	JALAN SONG BAN KHENG	14000	012-3308921			
9679	ERYANIE HATTA & CO.	NO.7, 1st FLOOR,	LORONG PENGKALAN MACHANG 1,	TAMAN PENGKALAN MACHANG, SUNGAI DUA	13800	018-9694298			
9472	EZLAW INTERNATIONAL SDN. BHD.	19-2, JALAN TEKNOLOGI 3/6C	TAMAN SAINS SELANGOR 1	KOTA DAMANSARA	47810	60374977853			
9360	FADZILAH & FIKRI SDN. BHD	NO. 34B, TINGKAT 2,	JALAN TODAK 2,	PUSAT BANDAR SEBERANG JAYA,	13700	04-3999461	04-3999462		04-3999463
9681	FAIZ FADZIL & CO.	NO.6,KEDAI PEJABAT	TAMAN PENANTI INDAH	PENANTI	14400	011-11422771			
5189	FAIZAL AZMAN & ASSOCIATES	NO.7 (TINGKAT 2)	BANGUNAN PKNK	JALAN TUNKU ASAAD	09000				
9682	FARAH HAMIZAH & CO.	NO.65, FIRST FLOOR	JALAN MASJID KAPITAN KELING		10200	014-7413910			
5369	FELCRA BHD	JALAN PERAK OFF	SEBERANG JALAN PUTRA	MERGONG,	05150				
9683	FRANCIS PEREIRA & SHAN	NO.24, (SECOND FLOOR),	JALAN MAWAR,	OFF JALAN RAJA UDA,	12300	04-3140805			
9684	G EDMUND & CO.	40, CHANGKAT TEMBAGA			11600	04-6570256			
9685	G K KHOO & CO.	SUITE 163E, LEVEL 16	HUNZA TOWER, GURNEY PARAGON	JALAN KELAWEI	10250	04-2261375			
9686	G RAJU & CO.	NO. 78, TINGKAT SATU	LEBUH GEREJA		10200	04-2629815			
7176	G.E. TAN & ASSOCIATES,	221, JALAN BURMA,			10050				
9688	GAN HO & RAZLAN HADRI	NO.18-33-A1, GURNEY TOWER	PERSIARAN GURNEY		10250	04-2286816			
9689	GANDHI & ASSOCIATES	NO.5, 1ST FLOOR,JALAN IDAMAN	TAMAN IDAMAN		14100	04-5050420			
9690	GC TAN & CO.	NO. 5-1 & 7-1, 1ST FLOOR	LOGAN HERITAGE, UNION STREET		10200	04-2911226			
9691	GEETA & CO.	11, KIM BIAN AIK ROAD			10400	011-18845842			
9694	GEH CHENG LOK, C.P. YEAP & CO.	GROUND FLOOR,	NIBONG TEBAL CHAMBERS BUILDING,	2405, JALAN BARU	14300	04-5930512			
9692	GEH CHENG LOK, C.P. YEAP & CO.	THE GOTTLIEB ACADEMY	7F-2, ASAS CENTRE		10350	04-2270512			
9693	GEH CHENG LOK, C.P. YEAP & CO.	GROUND FLOOR, WISMA BALIK PULAU CHAMBERS	124, MAIN ROAD		11000	04-8666443			
9695	GEORGE SHEK & CO.	NO.95, HALAMAN BUKIT GAMBIR 9	SUNWAY BUKIT GAMBIR		11700	012-4153000			
9696	GERALD MAK & PARTNERS	488B-03-25, MIDLANDS PARK	JALAN BURMA		10350	04-2296499			
7178	GF LIM & ASSOCIATES	NO 19, 1ST FLOOR, JALAN TODAK 4	PUSAT BANDAR SEBERANG JAYA	13700 PERAI, PULAU PINANG		04-3979655			04-3989655
9920	GHAZI & LIM	19TH FLOOR PLAZA MWE	NO 8 LEBUH FARQUHAR	10200 PENANG		04-2633688			03-21413882
9697	GOOI & ASSOCIATES	NO. 58-3-1 3RD FLOOR	FORTUNE HEIGHTS	JALAN CANTONMENT	10250	42286011			
9698	GUHA & ASSOCIATES	38A, 1ST FLOOR, JALAN TEMBIKAI	TAMAN MUTIARA		14000	04-5382185			
9699	GURMIT PARAMJIT & CO.	NO.33, JALAN SELAT	TAMAN SELAT		12000	04-3315575			
9700	HADI MULYANA & CO.	NO. 25, JALAN HJ AHMAD BADAWI	TAMAN HJ ABDULLAH FAHIM	KEPALA BATAS, SEBERANG PRAI UTARA	13200	04-5755054			
6155	HAMZAH, DAUD DAROS & SITI NOR,	NO.160,TINGKAT SATU,	PUSAT PERNIAGAAN	PUTRA KELANG LAMA,	09000	04-4954995			04-4954957
9701	HAN CH'NG & PARTNERS	NO. 15, GARDENS VILLE	LINTANG SUNGAI ARA 7		11900	04-			
9702	HARBHAJAN KAUR & PARTNERS	NO. 35-2	JALAN VERVEA 1,	EAST VERVEA, BANDAR CASSIA	14100	04-5881233			
9703	HARDEEP GURVIN & CO.	368-3-3 BELLISA ROW	JALAN BURMAH		10350	04-2277800			
9600	HARFIZAH, FAZIAH & CO	158A, PERSIARAN 3	KULIM AVENUE	KULIM HI-TECH PARK	09000	04-4026262	019-4111555		04-4924445
9704	HARJIT SINGH SANGAY & CO.	NO. 6, TINGKAT SATU	LEBUH KING		10200	04-2618989			
9705	HARPAL SINGH & COMPANY	NO. 27C-3-1, JALAN AYER ITAM			11500	04-8294362			
3600	HARRY KOAY, SUSHEEL & GEORGE	11, 1ST FLOOR	JALAN TOKONG	TAIPING	34000	05-8057370			05-8057371
9892	HASSAN ZAIT & ASSOCIATES	No. 52(1)	Jalan Pertama 1	Pusat Perdagangan Danga Utama	81300	07-5548120	017-2398300		07-5578120
5206	HAZMI & CO.	11A, 1ST. FLOOR,	LORONG USAHANIAGA 1	TAMAN USAHANIAGA	14000	04-5375744	0124513060		
6104	HENDRY BUCHER,LIM & LONG (NORTH) SDN. BHD	2708,JLN CHAIN FERRY	KIMSAR GARDEN	PRAI	13700				
8128	HENRY BUTCHER,	142-M, JALAN BURMA,	PENANG		10050				
9121	HENRY LIM & CO	NO.29A, JALAN MAWAR 2	TAMAN PEKAN BARU		08000	04-2288616			04-2299616
5261	HENRY LIM & CO	NO.18 JALAN CEMPAKA 1/1	BANDAR AMANJAYA		08000				
9706	HISHAM & PARTNERS	2-6-27, HARBOUR TRADE CENTRE	NO.2, GAT LEBUH MACALLUM		10300	04-2629919			
9904	HL FOO & CO	12A-3	Jalan Puteri 2/3	Bandar Puteri Puchong	47100	011-65010173			03-80682174
9885	HL NGAN & CO.	NO.4, JALAN CHAN SIEW TEONG	TANJONG BUNGAH		11200	04-8905462			04-8905462
9924	HNG & PARTNERS	No. 500, (1st Floor)	Jalan Sungai Rambai		14000	04-5370500	010-2390787		04-5380500
3369	HOE & AHMAD ZAKI	NO. 55, 3RD FLOOR	JALAN GANGSA	SEBERANG JALAN PUTRA	05150	04-7311989			
9707	HONG CHEAH & CO.	SUITE 7.05, SRI WELD	3A, PENGKALAN WELD		10300	04-2631244			
9709	HUMAIRRAH & PARTNERS	NO. 90, LORONG BENDAHARA 7	BERTAM PERDANA 2		13200	04-			
9581	HUSNA RIDZUAN & CO	NO.170-8	JALAN ARGYLL	MENARA LIVINGSTON	10050	014-7540078			

9710	HUSSAINI & CO.	BANGUNAN SERI HUSSAINI	97C-G-1, JALAN P RAMLEE		10460	04-2811320			
9896	IBRAHIM & KIM	No. 16-2, Jalan PJU 8/5E	Perdana Business Center	Bandar Damansara Perdana	47820	03-7339099			03-77339299
9711	ILLIAYAS	765-C, JALAN SULTAN AZLAN SHAH	SUNGAI NIBONG		11950	04-6405510			
9712	IMA SYAKIRA & CO.	NO. 83, PERSIARAN SEKSYEN 2/7	BANDAR PUTRA BERTAM		13200	04-5767574			
9573	IQRAM & ZAKI SHAH	2-2-2A, TINGKAT MAHSURI 5			11950	04-6383333			
7146	ISMAIL A. J. & AISHAH	NO 8A, 1ST FLOOR	JLN KELI, TMN KERIAN PERMAI		34200	057160770	05-7160889		05-7160771
7155	ISMAIL AJ & AISHAH	No 9, 1st Floor	Jalan Kelicap,	Pekan Baru,	34200	05-7160770			05-7160771
9599	ISMAIL, KHOO & ASSOCIATES	LEVEL 4, UNIT 9-11, PREMIER CENTRE	(Opposite Jones Road / Lancia Holdings)	NO. 253G, BURMAH ROAD	10350	04-2263363			04-2260522
9714	J A YEOH	SUITE 15-1 (PENTHOUSE LOWER)	MENARA PENANG GARDEN	42A, JALAN SULTAN AHMAD SHAH	10050	04-2267062			
9715	J BALAN & CO.	FIRST FLOOR, UNIT 1,	NO. 32, CHURCH STREET (LEBUH GEREJA)		10200	04-2629718			
9716	J GURUNAM SINGH & CO.	LAW CHAMBERS, NO. 516-C JALAN HASHIM			11200	04-8906503			
9717	J S SIDHU & ASSOC.	SUITE 13.02, 13th FLOOR,	MWE PLAZA,	NO.8, LEBUH FARQUHAR,	10200	04-2611008			
8101	J.M CHONG , VINCENT CHEE & CO	SUITE 6A.01, 6A.02 & 6A.03, 6A.04	LEVEL 6A, MENARA TREND INTAN MILLENIUM	SQUARE, 68 JLN BATAI LAUT4, TMN INTAN	41300	03-33422862	04-2832153		
8114	J.S. VALUERS SDN BHD	ROOM 105, 1ST FLOOR	21 LEBUH PANTAI		10300	-			
9719	J.T. JOTHI & CO.	NO.7,1ST FLOOR	PENANG STREET		10200	04-2503967/8			
3726	JABATAN INSOLVENS MALAYSIA	CAWANGAN PULAU PINANG	ARAS 9, BANGUNAN PERSEKUTUAN	PULAU PINANG,	10400	042265311	042665312		042282335
3671	JABATAN KETUA PENGARAH TANAH DAN GALIAN	NEGERI PULAU PINANG	TKT.1 WISMA PELADANG	JLN KAMPONG GAJAH	12200	04-3231576	04-3332068	04-3322955	04-3241568
7194	JABATAN PENILAIAN DAN PERKHIDMATAN HARTA	TKT.3-10,	KOMPLEKS SEMPILAI	JALAN SEMPILAI	13700	04-3988544			
9720	JAFNI & CO.	NO.61, TINGKAT 1,	JALAN DAGANGAN 2,	PUSAT BANDAR BERTAM PERDANA,	13200	04-5794105			
9721	JAHANARA ABU BAKAR & CO.	34, PERSIARAN BATU UBAN	TAMAN CENTURY		11700	04-6682586			
9894	JASON KONG & CO.	C-1-2, BLOCK C	MEGAN AVENUE 1, 189	JALAN TUN RAZAK	50400	03-27328440			03-27328441
3145	JAWATANKUASA PEGUAM P.PINANG	1st Floor, No. 4	Green Hall		10200	04-2615669			04-2628664
9722	JB LIM & ASSOC.	NO. 70, 1ST FLOOR	JALAN BESAR	TAMAN CENDERAWASIH INDAH	14300	04-5934902/3			
9723	JEC SIOSE & CO.	NO. 1857, TINGKAT 1	LORONG MERBAH INDAH 1	TAMAN MERBAH INDAH	14300	04-5931321			
9592	JEEVA PARTNERSHIP	SUITE 201, 21 BEACH STREET			10300	04-2631702			04-2645970
9724	JERAH TEOH & PARTNERS	NO. 1C-2, TINGKAT KENARI 6	SUNGAI ARA	BAYAN LEPAS	11900	04-6115890			
9725	JOHN UNG & CO.	2nd FLOOR, 60B	JALAN SRI BAHARI		10050	04-2642828			
9582	JOSHUA & ASSOCIATES	NO.16-02(1ST FLOOR) & 16-03(2ND FLOOR)	JALAN KENARI 18A	BANDAR PUCHONG JAYA	47100	018-2614099	011-10961610	010-8961610	03-20349511
9727	JOSHUA & ASSOCIATES	55C, LINTANG ANGSANA	BANDAR BARU AIR ITAM (FARLIM)		11500	018-2614087 (Ge			
6142	JS VALUERS SDN. BHD	33-C,3rd FLOOR	ROOM A9	BEACH STREET	10300				
5301	JURUNILAI BERSEKUTU	27,FIRST FLOOR	TINGKAT KIKIK 7	TAMAN INDERAWASIH	13600	04-3987112	3988112		
3520	JURUNILAI BERSEKUTU	28A, JALAN PERDA SELATAN	BANDAR PERDA	BUKIT MERTAJAM	14000	04-3987112			
3722	JURUUKUR BERSAMA	NO. 1-J, TINGKAT ATAS	LORONG DELIMA LIMA	ISLAND GLADES	11700	04-6560142			04-6582837
9728	K H CHIANG & ASSOCIATES	NO. 19, 1ST FLOOR	MEDAN LIMAU EMAS	PUSAT PERNIAGAAN LIMAU EMAS	14000	04-5012887			
9729	K L KOW & ASSOCIATES	139, PERSIARAN MAYANG PASIR	BAYAN BARU		11950	012-4026355			
9730	K T RAJAH NAIDU & PARTNERS	ROOM 5B, LEVEL 4, MUTIARA I & P,	47, GREEN HALL,		10200	04-2642343			
9731	K. SUGANTHI & CO.	SUITE 2.02,	2nd FLOOR, MENARA KWSP,	NO.38, JALAN SULTAN AHMAD SHAH,	10050	04-2292327			
3372	K.SELVA & ASSOC.	NO. 23A LORONG PERDA SELATAN 2	BANDAR PERDA		14000	04-5375161			04-5375160
6203	K.T APPRAISERS	Room 406 & 407 (4th Floor)	PENANG CHINESE TOWN HALL BUILDING	22 JLN MASJID	10200				
7182	K.T. RAJAH NAIDU & PARTNERS, ADVOCATES & S	ROOM 5B, LEVEL 4 MUTIARA I&P	47, GREEN HALL		10200	042642343	3908596		04-3908596
9732	K.Y. SOO	NO.29-1	JALAN 11/62A	BANDAR MENJALARA	52200	03 62726725			
9919	KAMILIA IBRAHIM & CO	NO.59 KOMPLEKS UDARAMA	JALAN 2/64A, OFF JALAN SULTAN AZLAN	SHAH (OFF JALAN IPOH)	50350	03-40512175			
9733	KANAGA, SURESH & CO.	NO.7-1, 1ST FLOOR, LORONG JERMAL INDAH	TAMAN JERMAL INDAH		12300	04-3200757			
6202	KANESH SUNDRUM & CO	NO 1-1-A, NB PLAZA	3000 JALAN BARU		13700	04-3904586			
9734	KARPAL SINGH & CO.	17 GREEN HALL			10200	04-2639558			
3685	KARUPIAH & CO	NO. 7076A, 2ND FLOOR	JALAN KAMPUNG GAJAH	BUTTERWORTH	12000	04-3240473			04-3245473
9877	KASTHURI BASIR SHAH & PARTNERS	Unit 9-3, Menara Sentral Vista 150	Jalan Sultan Abdul Samad	Brickfields	50470	03-22602191			
9736	KEVIN & CO.	18-35-B, GURNEY TOWER	PERSIARAN GURNEY		10250	04-3730241			
5331	KHONG & JAAFAR	89A, LEBUH FARQUHAR,			10200	042614184			
6204	KHONG & JAAFAR SDN. BHD	4C, LEBUH PANTAI							
3370	KHOO KEAT SIEW & CO		LEVEL 4, 332-C,	CHULIA STREET,	10200	04-2620942	04-2620942		04-2629595
9737	KHOO MEI LIN, CHONG JIN & PARTNERS	NO. 18, 1ST FLOOR, MEDAN KURAU 2	TAMAN CHAI LENG		13700	04-390 8118			
9914	KHOR LAI & PARTNERS	508-2-3	Jalan Tanjung Tokong	Tanjung Point	10470	013-5820106			04-3321714

9882	KUAH, LIM, CHIN & OOI	NO.142-1, JALAN BERANGAN 2	TAMAN BERANGAN		08000	04-4269142	010-4623655		04-4269142
9738	KULDEEP SINGH GILL, J. JENA & CO.	NO. 4991, TINGKAT 1	JALAN KAMPUNG BENGALI		12200	04-3241344			
9739	KWANG LIM & AZNI	LEVEL 12A, UNIT 12A(B)	WISMA BOON SIEW		10000	04-2631663			
9740	LACHAMAN LALCHAND & ASSOC.	NO.53-1, LORONG PERDA UTAMA 3	TAMAN PROMINENCE		14000	04-2995170			
9741	LAW CHAMBERS OF HOE	3 LINTANG BUKIT KECIL SATU	TAMAN SRI NIBONG		11900	04-6441409			
9742	LAW CHAMBERS OF VIN SA & IAN	18-8-E	GURNEY TOWER, PERSIARAN GURNEY		10250	04-			
9593	LEE HISHAMUDDIN ALLEN & GLEDHILL	18-33-A3 GURNEY TOWER	PERSIARAN GURNEY		10250	04-2999668			04-2999628
9477	LEE PHAIK CHIEN & CO	NO. 785, 1st FLOOR, JALAN JAWI	SUNGGAI BAKAP		14200	04-5825069			04-5825149
9743	LEE SON & ADREINNE	TERRACE PLUS@THE ONE	2-2-18, TINGKAT MAHSURI 5	BAYAN LEPAS	11950	04-6467811			
5137	LEE, ONG & KANDIAH	D2-3-1,SOLARIS DUTAMAS,	NO.1,JALAN DUTAMAS 1		50480				
3590	LEONG KHOO & CO	492A-2-3A	TAMAN SRI INDAH	JALAN AIR ITAM	11400	04-8284322			
9744	LIM CHENG POH & PARTNERS	C/O NO. 50 PEEL AVENUE			10350	04-2299788			
9745	LIM HUCK AIK & CO.	SUITE 5.07, 5TH FLOOR, MBF TOWER	NO. 53, JALAN SULTAN AHMAD SHAH		10250	04-2278927			
9746	LIM LENG HAN & SF THO	NO. 12, JALAN SELAT	TAMAN SELAT		12000	04-3329696/988			
9747	LIM, OOI & PARTNERS	NO.30, FIRST FLOOR,	LEBUH DICKENS,		10050	04-2617663			
9748	LIO & PARTNERS	3419, 1ST FLOOR	JALAN KULIM	TAMAN BUKIT MAS	14000	04-			
9749	LOH CHOW TET & ASSOC.	33, PERAK ROAD			10150	04-2189632			
5333	LOO, SIVA & PARAM	18 (TINGKAT 1)	JALAN BAYU 1	KOMPLEKS KULIM	09000				
9750	LOO, SIVA & PARAM	NO.86,2ND FLOOR (ROOM 3)	LEBUH BISHOP		10200	04-			
9751	M K GANESON & ASSOCIATES	NO.3, KING STREET			10200	04-2626375			
9752	M Y LIM & JUNAIDAH	NO.70-2, FIRST (1ST) FLOOR	JALAN SENA JAYA	TAMAN SENA JAYA	13200	010-2398380			
9753	M. KIRU & PARTNERS	1ST FLOOR	1C KING STREET		10200	42632288			
9754	MAANVEER SINGH DHILLON & CO.	NO. 23, 1st FLOOR,	KING STREET,		10200	04-2636007			
9569	MAHINDERJIT, MEOR & ASSOCIATES	NO.10E JALAN LABROOY			30100	05-5063777			05-5063851
9893	MAK, NG, SHAO & KEE	SUITE 19.01B-C	LEVEL 19, MENARA ZURICH	NO.15, JALAN DATO' ABDULLAH TAHIR	80300	07-3341922			07-3341722
9756	MAKNAWIAH RAZIAH & PARTNERS	NO. 7, 1ST FLOOR	LORONG PENGKALAN MACHANG 1,	TAMAN PENGKALAN MACHANG, SUNGGAI DUA	13800	04-3565006			
3221	MALEK & ASSOC.	201 Tingkat 1	Lot 5765	Jalan Taiping	34200	05-7172416	05-7160851		
6113	MALKIT SINGH RANDHAWA BAIDURA & CO	416-B,2nd FLOOR	WISMA MANORA	JALAN JELUTONG	11600				
9902	MALYNDA, MAK & PARTNERS	B-15-11, Atria Sofo Suites	Jalan SS 22/23	Damansara Jaya	47400	03-77326232			03-77327232
9757	MANJIT & CO.	NO. 23 & 25, 1ST FLOOR	JALAN SERI BETIK	TAMAN SERI BETIK	14000	04-5303068			
3612	MANJIT SINGH SACHDEV, MOHAMMAD RADZI & PA	NO.1, 11TH FLOOR,	WISMA HAVELA THAKARD	(BESIDE SIME DARBY	50350	0326987533			0326920057
8110	MARK LIEW WONG & ASSOCIATES	SUITE 41-5-2A, 5TH FLOOR	WISMA PRUDENTIAL	41 JALAN CANTONMENT	10250	04-2106131			04-2279306
7183	MD AFISAL	193 LORONG 2	TAMAN PANCHOR INDAH		14300	0174972408			04-2289778
9905	MESSRS RAJA ELEENA SIEW ANG & ASSOCIATES	NO. 8	JALAN DELIMA	OFF JALAN INAI	55100	03-21433411			03-21431613
9923	MESSRS TAN & CYNTHIA LOO	41-2, JLN ICONIC POINT,	ICONIC POINT,		14100	016-6182677			
9611	MESSRS. LIO & PARTNERS	NO.3419, 1ST FLOOR	JALAN KULIM	TAMAN BUKIT MAS	14000	04-5307328	04-5377325		04-5377326
9917	MOHD ANUAR & CO	PLOT NO 14 (TINGKAT BAWAH)	TAMAN SERI BELIDA		05250	04-7372442			04-7374422
6151	MOHD ANUAR & CO.	NO.16 TKT 1 LENGKOK CEMPAKA 1	PERSIARAN CEMPAKA	BANDAR AMAN JAYA	08000	04-4411471	04-4420510		
9916	MOHD ANUAR & CO.	NO B-7-10 CAPITAL 2	JALAN PJJU 1A/7A, OASIS SQUARE	ARA DAMANSARA	47301	03-86007848			04-86007847
9758	MOHD AZMANI & CO.	NO. 31, TINGKAT 1, TINGKAT KIKIK 7	TAMAN INDERAWASIH		13600	04-3988431			
8123	MOHD AZREL HAFIZI	RESTU UKUR CONSULTANTS				017-4942694	04-2625136		
9759	MOHD IRWAN MOHD MUBARAK	NO.3, S-6-2,	SETIA TRIANGLE CORPORATE SUITES TOWER,	PERSIARAN KELICAP,	11900	04-			
9889	MOHD RAZALY & CO	No.42	Lorong 8	Taman Bakar Arang	08000	04-4314694			04-4314694
9760	MOOI & CO.	TBP 6743, JALAN BUKIT MINYAK			14000	012-4059888			
9602	MOZNI SHAM & CO	1-12B-23, SUNTECH@PENANG CYBERCITY	LINTANG MAYANG PASIR 3	BAYAN BARU	11950	04-6455770			04-6426770
9761	MUHAMIN HASHIM & CO.	NO. 38-2, 2ND FLOOR	JALAN USAHAWAN 2		13200	1110601406			
3220	MUNAWIR & ASSOC.	24c Tingkat 2	Jln.Tun Dr. Awang	Bukit Jambul	11900	04-6420212			04-6420210
9762	MUNAWIR & BAIDURA	70-3-27, D PIAZZA MALL	JALAN MAHSURI		11900	04-6453327			
9763	MURSHIDA & CO.	LOT PT 71-A, JALAN PERMATANG PAUH	KAMPUNG PERTAMA	PERMATANG PAUH	13500	011-10591721			
3645	MUSTHAPA & ASSOCIATES	SUITE 1-3-9 LEVEL 3	KRYSTAL POINT CORPORATE PARK	LEBUH BUKIT KECIL 6	11900	04-6464600			05-7174293
9613	N M TIONG & CO.	117-1, MEDAN KIKIK 1	TAMAN INDERAWASIH	PERAI	13600	04-3980255			
9612	N M TIONG & CO.	53-1 (1st FLOOR)	LINTANG SUNGGAI PINANG		10150	04-2811255			
9614	N SHYAMA & CO.	NO. 7078, 1ST FLOOR	JALAN KAMPUNG GAJAH		12200	04-3246832			

5298	N.K.AYASAMY	5000, JALAN LUNAS	KELANG LAMA	KULIM	09000				
9616	N.S. NAQIEYA	NO.34A,	JALAN PUSAT PERNIAGAAN RAJA UDA 1	PUSAT PERNIAGAAN RAJA UDA	12300	010-4640263			
9617	NAICKER & ASSOC.	NO.19, GROUND AND 1ST FLOOR	LORONG JERMAL INDAH	TAMAN JERMAL INDAH	12300	04-3328473			
3214	NARENDRAN & ASSOC.	3851 1st Floor	Jalan Bagan Luar		12000	04-3323796			04-3312677
9618	NARENDRAN & ASSOCIATES	G-8-A, NB PLAZA 3000	JALAN BARU		13700	04-3900310			
9619	NASUHA & CO.	NO 31 JALAN AMANSARA 4	TAMAN AMANSARA	BANDAR SETIA FONTAINES	13200	019-3640855			
5186	NEOH, NORIZAH & CO	NO.140 & 141, TINGKAT 1,	JALAN MASJID 1,	TAMAN PEKAN BARU,					
3210	NIK SAGHIR & ISMAIL	LEVEL G2 & MEZZANINE, PLAZA PERMATA	NO. 6 JALAN KAMPAR	50400 KUALA LUMPUR		03-40432888			03-2388019
3574	NOOR MAIMUNAH & ASSOCIATES	BLOK 1-3-8, IVORY PLAZA,	HALAMAN BUKIT GAMBIR,		11700	04-6563312	04-6563313		04-6563296
9309	NOR DING & CO	NO. 95, FIRST FLOOR,	TAMAN PEKAN BARU,	JALAN PENGKALAN,	08000	04 422 6928			
3212	NORDIN TORJI & YUSSOF AHMAD	Tkt 15, Menara MPPJ	Jalan Tengah		46200	03-7554480			03-7562622
9620	NORHISHAM & CO.	NO. 3192, 2ND FLOOR	LORONG MAJU UTAMA 1	PUSAT PERNIAGAAN MAJU UTAMA, JALAN MAJU	14000	04-5396926			
9621	NORIATI SHAHIDA & CO	NO. 2B, TINGKAT 2,	WISMA BANDARAN,	JALAN IBRAHIM,	08000	04-4223644			
9622	NORLIZA & ASSOCIATES	NO.41, LORONG MAHSURI 4	BAYAN BARU		11900	04-6432228			
9875	NORYUSLINDA YUNUS & FARIZA ISMAIL	G188, TINGKAT 1	JALAN LEGENDA 7	LEGENDA HEIGHTS	08000	04-4257586	04-4247585		04-4257586
3224	OH TEIK AUN & CO.	NO.1, TINGKAT CIKU 3	Taman Ciku		14000	04-5398889			
9764	OMAR ISMAT & CO.	NO. 17 BAWAH, JALAN KOMERSIAL 2	PUSAT KOMERSIAL TASEK GELUGOR	TASEK GELUGOR	13300	04-5732215			
9890	OMAYAH, NAWAL & PARTNERS	NO.1562	TINGKAT SATU	JALAN KOTA	05000	04-7312982	012-4000063		
9361	ONE ASIA PROPERTY CONSULTANTS (PG) SDN. B	25-F, JALAN GOTTLIEB			10350	04-2277222			04-2277751
3223	ONG & MANECKSHA	NO. 200 VICTORIA STREET			10300	04-2505811			
9765	ONG & PARTNERS	NO.5	JALAN TOKONG		34000	05-8077988			
3227	ONN HUSSEIN & YEE	2nd Floor	Wisma Transcomm	301&303.2 1/4 Miles	51200	03-4412388			03-4419388
3237	OO GIN SUN, BAKAR & CO.	1526, 1st Floor	Jalan Mahsuri		05000	04-7310622	04-7310698		04-7317793
3222	OOI KIM EAN & CO.	8 Jalan Edgecumbe			10250	04-2289919	04-2289882		
3226	OOI LEE & CO.	1D, 1ST FLOOR,	KING STREET,		10200	04-2619679	04-2628899		04-2617043
3240	OOI WENG HOOI & CO.	NO. 2692, JALAN ROZHAN,	TAMAN HWA SENG, ALMA,		14000	04-5518319	04-5513319		04-5517366
9766	OSMAN HAMID & ASSOCIATES	NO. 24, TINGKAT SATU, LORONG SUNGAI DUA	TAMAN SUNGAI DUA UTAMA		13800	043566500			
9767	P BALACHANDRAN & CO.	NO. 6773, JALAN KAMPUNG GAJAH			12200	04-3238687			
5130	P.H.LEE & PARTNERS	49 (TINGKAT 1),	JALAN KAPAR,	41400 KLANG,					
3243	PAIZAH & NAZIRA	NO.1 TINGKAT 1,	LORONG TUNKU ASAAD,		09000	04-4900828	04-4909561		04-4912303
9769	PAMELA VIJAYRANI & CO.	NO. 5, 1ST FLOOR	JALAN SERI BETIK	TAMAN SERI BETIK	14000	04-5380231			
9770	PARAMESWARAN & ASSOCIATES	SUITE 7-02, 7th FLOOR,	MWE PLAZA, NO.8,	LEBUH FARQUHAR,	10200	04-2629300			
3244	PARAMJIT & CO.	43, 1st Floor	JlnDato Maharajalela	(Jalan Stesen)		05-2418837			05-2531177
9771	PARAMJIT SINGH & CO.	NO. 4442, 1ST FLOOR	JALAN NEW FERRY		12100	43240653			
3672	PEJABAT DAERAH DAN TANAH	SEBERANG PERAI UTARA	PETI SURAT 1362	KEPALA BATAS	13200	04-5759963	04-5758971	04-5758972	04-5758969
5229	PEJABAT MARA NEGERI PULAU PINANG	TINGKAT 3	BANGUNAN MARA	NO.5, LBH.BUCKINGHAM	10607				
5165	PEJABAT PENILAIAN,	JABATAN PENILAIAN	&Perkhidmatan Harta	TKT.3-10, KOMPLEKS	13700	04-3988544			04-3988533
5105	PEN. PENGARAH,UNIT PEMB. PUSAKA,	WISMA PELADANG,	JALAN KAMPONG GAJAH,	BUTTERWORT.	12000				
3235	PENGARAH PENILAIAN NEGERI P.PINANG	Jabatan Penilaian	& Perkhidmatan Harta	Kem.Kewangan M'sia	10593	04-2612576	04-2612607		04-2615990
2222	PENTADBIR TANAH	PTGPP, TINGKAT 19	GEORGETOWN	KOMTAR	10000	04-6505200			04-2619588
5232	PENTADBIR TANAH DAERAH	PEJABAT TANAH	DAN DAERAH	SEB. PERAI TENGAH	14000				
3246	PERBADANAN PEMBANGUNAN PULAU PINANG	NO. 1	PERSIARAN MAHSURI	BANDAR BAYAN BARU	11909	017-4060142	04-6432911		04-6432405
9772	PETER MIRANDA & CO.	SUITE 2.6, LEVEL 2	WISMA GREAT EASTERN	NO. 25, LEBUH LIGHT	10200	04-2619592			
9773	PHEE, CHEN & UNG	2-12B, 2ND FLOOR,	MEDAN PERNIAGAAN PAUH JAYA	JALAN BARU	13700	04-3842422			
9774	PONNUSAMY & CO.	21, PESARA LEMBAH PERMAI	TANJUNG BUNGAH		11200	04-3052384			
9910	PREMA SHAN & CO	No. A1	Tingkat 1	Jalan Sekerat	08000	04-4253501	014-6019312		04-4210313
9775	PRISM GROUP LAW PRACTICE	86, 1ST FLOOR, ROOM 1	BISHOP STREET		10200	04-2627510			
9595	PUTERI BALQIS & CO	No. 112, Taman Samudera	Jalan Kilang Tebu		05050	04-729 5951	013-481 7805		04-729 5951
9596	PUTERI BALQIS & CO (SUNGAI PETANI)	No. 29, Tingkat 2	Jalan Tuanku Haminah 1	Taman Tuanku Haminah	08000	018-212 7655			
9906	QUAH & YEAP	Lot 1001-1002A,10th Floor	Wisma New Asia	Jalan Raya Chulan	50200	03-20723725	03-20723726	012-4085678	03-20723720
3586	R PREM ANAND	NO.6BB JALAN TODAK 5	PUSAT BANDAR SEBERANG JAYA		13700	04-3986002			04-3988002
9776	R SANKRA KRISHNA & CO.	ROOM 6, LEVEL 4,	MUTIARA I & P,	47 GREEN HALL,	10200	04-2643690			
9777	R. DEV CHANDER & CO.	SUITE 405, TINGKAT 4 (PENTHOUSE)	BANGUNAN TABUNG HAJI	NO. 45, JALAN GREEN HALL	10200	04-2625590			

9778	R. DHARMENDRA & CO.	104, 1ST FLOOR,	JALAN PERDA UTAMA,	BANDAR PERDA,	14000	04-5485955			
9779	R. NANTHINI & CO	NO. 33, LORONG TENANG SATU	TAMAN TENANG		14000	04-5394635			
9780	R. NETHAJI RAYER & CO.	NO. 27-A, JALAN ZAINAL ABIDIN			10400	04-2295359			
9781	R. PURANTHARAN & CO	NO. 17, (1ST FLOOR), ROOM 4	KING STREET		10200	017-4792958			
3253	R. SHARMINI, SIVA RAMIAH & CO.	No. 3	Jalan Danby		14000	04-5301550			04-5302170
9782	RAFAEL PRABAKARAN & CO.	NO.42, TINGKAT 1,	JALAN DAGANGAN 3,	PUSAT BANDAR BERTAM PERDANA,	13200	04-3512164			
3260	RAFIDI DOMINIC RAMA & CO.	44, Tingkat Atas	Jalan Temenggong	Pusat Bandar Baru	34200				05-7168744
9783	RAFIEE & SANI	NO. 1886, TINGKAT ATAS	JALAN MERBAU INDAH	TAMAN MERBAU INDAH, SUNGAI DUA	13800	04-3562964			
6172	RAHIM & CO	60A, JLN SERI BAHARI			10200				
9784	RAJ SHANKAR	NO. 142, 1ST FLOOR,	JALAN DATO KERAMAT,		10150	04-2264098			
9785	RAJA SURIYA	51-6-D1	MENARA BHL	JALAN SULTAN AHMAD SHAH	10050	04-2189603			
9786	RAJAH & CO.	NO 15, TINGKAT LAKSAMANA DUA	TAMAN TELOK MOLEK		13050	04-3513227			
9787	RAJENDRAN & CO.	NO. 127, 1ST FLOOR	PENANG STREET		10200	04-2637702			
9788	RAM REZA & MUHAMMAD	NO.22, 2nd FLOOR	LORONG PERDA SELATAN 2	BANDAR PERDA	14000	04-5484774			
3682	RAMLI AMAR JIT & TAN	NO. 35, 2ND. FLOOR,	TINGKAT KIKIK 7,	TAMAN INDERAWASIH,	13500	04-3907982	04-3906975		
3250	RAMLI AMARJIT & TAN	57, Lrg Seruling	Jalan Bukit Lagi		01000	04-9763397	04-9763787	04-9765087	
9789	RANJIT SINGH DHILLON & CO	NO. 77-A LEBOH BISHOP			10200	04-2628730			
3264	RANJIT SINGH DHILLON & CO.	Mezz. Floor	Tan Chong Building	274 Victoria Street	10300	04-2628730			
3256	RASHID & LEE	Tkt 6, No. 56	Jln.Tuanku A. Rahman		50100	03-2938155			03-2938151
9873	RASLAN LOONG, SHEN & EOW	Suite A-23A-8, Level 23A	Tower A, Menara UOA Bangsar	No.5, Jalan Bangsar Utama 1	59000	03-22871800	03-22872800		03-22873800
3608	RAVEEN & ASSOCIATES	NO. 78, LEBUH PANTAI	1ST. FLOOR,		10300	04-2626126			04-4658231
9790	RAVEEN ASSOCIATES	NO.15, LORONG ENDAH 4	TAMAN BROWN		11700	04-6558870			
3258	RAZIAH & PARTNERS	NO.2 JALAN BROTHER JAMES			10350	04-2272406	04-2270296	04-2270270	
3261	RETHINA & CO.		NO.4919	1ST FLOOR JALAN BAGAN LUAR	12000	04-3328050			04-3324635
9791	REZA RAHIM & RAJIVAN	NO.3A, SOLOK ROSS,			10450	04-2280306			
9792	RHINA BHAR & ASSOC.	NO. 11, LOVE LANE			10200	04-2641909			
9465	RIN LEE & ASSOCIATES	A-20-25, CENTRAL RESIDENCE	JALAN SUNGAI BESI		57100	016-2177490			03-79721825
3252	RITHAUDDIN & AZLIN	Suite 808, 8th Flr	Lee Yau Lian Bldg	Jalan Tun Razak	50050	03-2389215			03-2389220
6143	RIZAL & HAFEZ	NO.4B, BANGUNAN AL-IKHWAN	PUSAT PERNIAGAAN PUTRA	JLN PUTRA D, KELANG LAMA	09000	03-3247099			
9900	ROSENIDA, AZLINA, HAFIDZ & CO.	NO. 35 & 35-1, Wisma Ezekiel	Jalan TTDI Grove 7/1	TTDI Grove Square 2	43000	03-87419127	03-87419027	03-87419827	04-87406923
9793	S N FAM & CO	NO.7111, 2ND FLOOR	JALAN RAJA UDA		12300	04-			
5194	S. KUPPUSAMY & CO.	38, TINGKAT ATAS,	LORONG SURIA 1,	JALAN BAYU,	09000	04-4908132			
3599	S.N. RAJAN & ASSOCIATES	UNIT B-2-8, 2ND FLOOR,	SUNWAY BUSINESS PARK,	JALAN TODAK EMPAT, BANDAR SUNWAY,	13700	04-3986168			04-3980168
6157	S.S. TEOH & GOH	NO.287-A6, TINGKAT 1 & 2	JALAN TUNKU IBRAHIM	KULIM	09000				
9897	S.Y. FU & CO	Unit S-07-3A	FIRST SUBANG	Jalan SS15/4G	47500	03-56134228			03-56129228
9586	SABRI & CO	No 17-1, Jalan Dagangan 10	Pusat Bandar Bertam Perdana		13200	04-5766733	04-5766833		04-5766933
3278	SAJALI & AZIZ	No. 4, Tingkat Satu	Jln Yong Shook Lin		46050	03-7572492	03-7578510		03-7559261
9794	SALINA LIM KIM CHUAN & CO.	9 - 9, LIVINGSTON TOWER,	170 JALAN ARGYLL		10400	04-2282785			
3265	SALINA, LIM KIM CHUAN & CO.	28-C	Lorong Abu Siti		10400	04-2282089			
9795	SALLY LIM & CO	SUITE B, NO. 20 KING STREET			10200	04-2260512			
9796	SALVAN RAJES & ASSOCIATES	NO. 1 C	GROUND FLOOR,	KING STREET	10200	019-4169003			
3280	SAMAD & YAP	Box#349	Suite 5.102-5.107	5th Flr, Wisma Centr	50450	03-2618558	03-2618636		03-2613376
9797	SAN & ASSOCIATES	10 TINGKAT KIKIK 7 (2ND FLOOR)	TAMAN INDRAMASIH		13600	04-3977577			
3289	SAN LAW CHAMBERS	UNIT 6.2 6TH FLOOR	WISMA LEADER	NO 8 JALAN LARUT	10050	042288616			04-2299616
9798	SAN MARKAN EDMUND & BOMMY	LEVEL 15, UNIT 15 A,	WISMA BOON SIEW,	NO. 1, PENANG ROAD,	10000	04-2996340			
7136	SARAVANAN & PARTNERS	NO.17, LINTANG SELAT	TAMAN SELAT,		12000	04-3248182			04-3248128
9799	SATHA & CO.	2N-2, JALAN LEMBAH PERMAI	TANJUNG BUNGAH		11200	04-8918080			
9800	SATIA & CO	NO. 38, 2ND FLOOR	LORONG USAHANIAGA 5	TAMAN USAHANIAGA	14000	04-3054448			
9912	SC KHOR & CO	NO.46, LORONG LEMBAH INDAH 3	TAMAN LEMBAH INDAH		14100	012-4794271			
9801	SC RAVI & ASSOCIATES	SUITE 7.02, WISMA SRI WELD	3A, PENGKALAN WELD		10300	04-2611828			
9802	SEELAN & COMPANY	22-06-07,	DEWAN PERHIMPUNAN CINA	JALAN MASJID KAPITAN KELING	10200	04-2622480			
9803	SELLVARANI NARAMASIVOO & CO.	NO. 23, LORONG PERDA UTAMA 3	BANDAR PERDA		14000	019-4529525			
9886	SHAHINUDDIN & RANJIT	A-21-13A, TOWER A, LEVEL 21	MENARA UOA BANGSAR	NO. 5, JALAN BANGSAR UTAMA 1	59000	03-22828555			03-22827555

7153	SHAHREENA SIDIK & PARTNERS	NO 37B, JALAN SS15/4,			47500	03-56318988			04-3334304
9804	SHALANI DEVI & CO	UNIT 1-5-10, KRYSTAL POINT 2	KRYSTAL POINT CORPORATE PARK	LEBUH BUKIT KECIL 6,	11900	04-6374171			
9805	SHAN & GOOI	NO.. 58-3-1, (UNIT 2), FORTUNE HEIGHTS	CANTONMENT ROAD		10350	04-2286020			
8112	SHAN & GOOI	4, Che Em Lane	1st&2nd Floor		10200	04-2622260	04-2617229		
9806	SHAN & SU	NO. 17, 1st FLOOR	LORONG JERMAL INDAH	TAMAN JERMAL INDAH	12300	04-3292567			
9908	SHANISHAH AMIZA & ASSOCIATES	NO.81B, TINGKAT 1	JALAN PENGKALAN	TAMAN PEKAN BARU	08000	013-4897810			04-4243134
9915	SHANNEN LEE & CO	UNIT 302, LEVEL 3	BANGUNAN TH	NO.45, GREEN HALL	10200	04-2622708	04-2633708		04-2633708
9880	SHARIFAH JAHAYA & CO.	SB 360	UNIT 1 PENGKALAN TAMBANG	PERMATANG PAUH	13500	04-3841425			
9808	SHARIFFAH, OOI & CO.	47-01-02, MUTIARA I & P	JALAN GREEN HALL		10200	04-2641368			
9807	SHARIFFAH, OOI & CO.	21A, JALAN ZAINAL ABIDIN			10400	04-			
3589	SHARIFUL AZHAR & PARTNERS	NO. 9, TINGKAT 1 & 2	JALAN SELASIH	TAMAN SEMARAK	09000	04-4956684	04-4956685		04-4956687
5162	SHEARN DELAMORE & CO.	7TH FLOOR,	WISMA HAMZAH-KWONG HING	NO. 1, LEMBOH AMPANG	50100	03-20785625			03-20785625
9809	SHYAHERA ALI & CO.	NO. 77, PERSIARAN MAYANG PASIR 5	BUKIT GEDUNG, BAYAN BARU		11950	013-2328424			
5236	SIAU SUEN MIIN & CO.	NO.2 (TINGKAT 2) ,	JALAN SELASIH,	TAMAN SEMARAK,	09000				
9810	SIDHU & CO	114, TRANSFER ROAD			10050	016-4408740			
9811	SIMON MURALI & CO.	SUITE 18.03, 18TH FLOOR	MWE PLAZA	NO. 8 FARQUHAR STREET	10200	04-2519973			
9589	SITI & PARTNERS	NO. 54A, 1st FLOOR, BLOCK 4	WORLDWIDE BUSINESS CENTRE	SECTION 13	40100	03-55231858	010-5562858		
3259	SKRINE	UNIT NO.50-8-I,8TH FLOOR,	WISMA UOA DAMANSARA,	50 JALAN DUNGUN,DAMANSARA HEIGHT	50490	04-4220863			04-4225198
9578	SOON LEE & CO	SUITE 1127, LEVEL 11,	BLOCK A3, LEISURE COMMERCE SQUARE	NO.9, JALAN PJS 8/9	46150	0378759779			0378757779
9580	STEFANIE CHAMBERS	Penthouse Unit 01-19-3	Bukit Dumbar Permai	Taman Bukit Dumbar	11600	012-5454150	04-6594150		04-6594150
3268	STELLA SOO GEOK CHOO & CO	NO. 76A & 76B LEBUH GEREJA			10200	04-2610170	04-2613771	04-2615808	
9812	SUBBIAH RAYAN and CO.	111 PENANG STREET			10200	04-2622835			
9813	SUBRA & PARTNERS	1ST FLOOR, ROOM H	NO. 29, BEACH STREET		10300	04-2621192			
9814	SUBRA, SUMARNI & ASSOCIATES	NO. 28, 1ST FLOOR	JALAN TAN SRI TEH EWE LIM		11600	04-2811960			
9815	SUBRAMANIAM & SHAFIQ	2, LORONG BERJAYA	PULAU TIKUS		10350	04-2263026			
7120	SUDESH, NARINDER & PARTNERS	NO.73A,	JALAN MAHARAJA,	PUSAT BANDAR	34200	05-7174293	019-566143		05-7174293
9816	SUHAILY, ARNI & CO.	NO.59, TINGKAT 1	LORONG BERTAM INDAH 1	TAMAN BERTAM INDAH	13200	019-5140095			
9817	SUHAIMI & CO.	NO. 408, JALAN BERAPIT			14000	013-4301001			
3267	SUHAIMI YAHYA & CO	NO.16 JALAN SELAT	TAMAN SELAT		12000	04-3332625	04-3332627		04-3332624
9818	SUJATHA SUBRA & COMPANY	NO. A2A-1, JALAN BETIK MANIS	TAMAN BETIK MANIS		14000	04-5302795			
9819	SUKBINDER SINGH & CO.	NO. 2808 (1ST FLOOR)	JALAN CHAIN FERRY	TAMAN INDERAWASIH	13600	04-3979918			
5269	SURAYA ZARINA & RABIHA	101, JALAN PENGKALAN	TAMAN PEKAN BARU,	SUNGAI PETANI	08000				
3281	SUSIE SEE,NORBAYA & YAP	Suite 12-3, Lvl 12	Menara Sabre	Lorong P. Ramlee	50250	03-2013255			03-2013263
9891	SUZI MASZALINA & ASSOCIATES	C-2-5, Emerald Avenue	Prima Selayang		68100	03-61282550			03-61378036
9820	SYARIKAT BALDEV BHAR	NO. 3A-02-01, SRI WELD	PENGKALAN WELD		10300	42612431			
3321	SYARIKAT LIM KIAM HOON	282 ,1st Floor	Chulia Street	PULAU PINANG	10200	04-2629932			04-2629989
3275	SYARIKAT LIM KIAM HOON	402, Tingkat 1	Jalan Pintu Sepuluh		05100	04-7311785			
3274	SYARIKAT LIM KIAM HOON	142, JALAN TUNKU PUTRA			09000	04-4901298	04-4900020		
3272	SYARIKAT LIM KIAM HOON	NO. 33.1ST. FLOOR,	TINGKAT KIKIK 7,	TAMAN INDERAWASIH,	13700	04-3981398	04-3982398	04-3973397	
3273	SYARIKAT LIM KIAM HOON	14, Jln. Pengkalan	1st Floor		08000	04-4232081	04-4232581	04-4232881	
3282	SYARIKAT NG & ANUAR	NO. 41-4-1, 4TH FLOOR	WISMA PRUDENTIAL	JALAN CANTONMENT	10250	04-2287788			04-2285588
3283	SYARIKAT NG & ANUAR	1ST & 2ND FLOOR, NO. 2681	Jln Chain Ferry	Tmn Inderawasih	13600	04-3901614			04-3907559
3266	SYARIKAT P. SUBBAIYAH	NO. G-05, JALAN TERBILANG	TAMAN TERBILANG, BAGAN AJAM		13000	04-3322113			04-3319695
9603	SYAZANA & ASSOCIATES	NO.46 JALAN NURI 8	SETIA PEARL ISLAND		11900	016-2864376			
9821	T G LEE & ASSOCIATES	NO. 74B, 2ND FLOOR	JALAN PERAI JAYA 2	BANDAR PRAI JAYA	13600	04-3972680			
9822	T THARUMA & ASSOC.	NO. 86, LEBUH GEREJA			10200	04-2641267			
9823	T. SRI RAAM & ASSOCIATES	NO. 53, LORONG KURAU 19	TAMAN CHAI LENG		13700	03-			
3371	T.C YEOH & CO	2ND FLOOR, 37-G,	JALAN CANTONMENT,	PULAU TIKUS,	10350	04-2294331			
9824	TAN & ASSOCIATES	3-05, PUSAT PERNIAGAAN	PANGSAPURI SERI MELUR	JALAN RAJA UDA	12300	04-3232888			
3125	TAN & NG	NO. 10-A FIRST FLOOR	JALAN SS 21/39	DAMANSARA UTAMA	47400				04-2625717
9825	TAN & O. G. KING	NO.954,	JALAN BAGAN AJAM,	RESIDENSI ZAMRUD,	13050	04-3200986			
9826	TAN & TOH	NO. 109A,	SEANG TEK ROAD,		10400	04-8931988			
9827	TAN BENG HONG & CO.	11-A, JALAN NYIUR CABANG	TANJONG BUNGAH		11200	04-8992350			

9571	TAN HWANG-EE & CO.	33-2-1, LEISURE BAY,			10470	012-5168048			
9828	TAN HWANG-EE & CO.	SUITE 12-01 (ROOM B), 12th FLOOR	MENARA PENANG GARDEN	NO.42A, JALAN SULTAN AHMAD SHAH	10050	014-3027048			
8135	TAN YU & CO.	NO.44, FIRST FLOOR	LEBUH ARMENIAN		10200	042610945			
9830	TAN YU & CO.	2748, TINGKAT 2	JALAN CHAIN FERRY		13600	04-3991075			
7117	TAY CHAI HUAT & CO	294 1 ST FLOOR	JALAN KANGAR ALOR SETAR	TAMAN MUTIARA	01000		04-2629959		04-2636959
9831	TAY HONG JIN LAW PRACTICE	NO. 46-5-20, GREENLANE HEIGHTS	JALAN BESI		11600	012-5765676			
8108	TEH & AZLINA	B-5-10, 5TH FLOOR	MEGAN AVENUE II	NO 12 JLN YAP KWAN SENG	50450				04-3983318
9832	TEH CHRISTINE CHAN & PARTNERS	138-A (GROUND FLOOR)	MAIN ROAD		11000	04-8692118			
9833	TEH LAW CHAMBERS	65A-M-08, UNIVERSITY HEIGHTS	JALAN SUNGAI DUA, SUNGAI DUA		11700	016-4748352			
9834	TEJA SINGH PENESAR & CO.	NO.27,JALAN ZAINAL ABIDIN			10400	04-2275713			
3323	TENAGA NASIONAL BERHAD	No.129	Jalan Bangsar		59200	03-21082735			
9911	TENGGU HEZRUL & PARTNERS	NO 41A	LORONG BLM 1/1	BANDAR LAGUNA MERBOK	08000	019-5900996			04-4445206
9835	TEOW SAW & ASSOCIATES	NO.37,	JALAN KRIAN,		10400	04-2285515			
3077	TETUAN A. TANASEKORAN & CO	24 1st Floor Church			10200	04-2629054			
9502	TETUAN AMELEENA M Y & ASSOCIATES	NO 71A, 1ST FLOOR,	BEACH STREET		10300	04-2616263			04-2616364
3635	TETUAN IDRIS & ASSOCIATES	1ST FLOOR	WISMA CHEONG	28 LEBUH CHINA	10200	042633210			042632948
3405	TETUAN JESSY & ASSOCIATES	306-B, 3rd Floor	Bangunan Tabung Haji	GREEN HALL, 10200 PENANG		04-2620645			04-2637616
3561	TETUAN LOW MENG CHUA & CO	11-5, UNIT 6, NEW BOB CENTRE,	11, JALAN GOTTLIEB,		10350	04-2268322			04-2298322
9355	TETUAN NIZAM HASWIRA & PARTNERS	NO. 8, TINGKAT 2,	KOMPLEKS SERI TEMIN,	JALAN IBRAHIM	08000	04-4257718			04-4239827
9263	TETUAN A. TANASEKHARAN	NO. 8-G, 2ND FLOOR JALAN RUMBIA,	(BUKIT JAMBUL) BAYAN LEPAS,		11900	04-6468054			04-6468054
3630	TETUAN A.G.ROSELI & PAUL	BLOCK B-3-9 , SUNWAY BUSINESS PARK	JALAN TODAK 4	SEBERANG JAYA	13700	04-3706121			
3327	TETUAN A.J. TEOH & CO	Suite 123-4, 2nd Flr	Wisma Lister Garden	Macalister Road	10400	04-2295152	04-2296168		04-2280351
3053	TETUAN A.RAJADURAI P.KUPPUSAMY & CO	NO. 1074, JALAN ATAS,			14300	04-5931421			
9525	TETUAN ABDUL HADI AHMAD & ASSOCIATES	NO. 42, TINGKAT 1, JALAN SERDANG 1,	PUSAT PERNIAGAAN SERDANG,		13200	04-5750415			
9376	TETUAN ABDUL HAKIM ABDUL RAHMAN & CO	LOT 8-04-07, SUNNY POINT COMPLEX,	JALAN BATU UBAN,		11700	018-2291980			04-6591980
5108	TETUAN ABDUL HALIM SAID & CO.	NO. 14, TINGKAT SATU	KOMPLEK KULIM	JALAN BAYU SATU	09000	04-4916599	04-4916599		04-4910334
7151	TETUAN ABDULLAH CHAN	31ST FLOOR	UBN TOWER	10 JALAN P. RAMLEE	50250	603-23812070			
9888	TETUAN ABU BAKAR & YONG	No.19-1A	Jalan Perdana 4/3	Pandan Perdana	55300	03-92867060			03-92878061
5246	TETUAN ABU HASSAN & ASSOCIATES	NO.1 (TINGKAT 3),	WISMA HUP TAI,	LORONG RAJA BOT,					
9494	TETUAN ADELYN & MP CHONG	NO. 368-4-4, BELISSA ROW,	JALAN BURMAH		10350	04-2295988			04-2299368
7112	TETUAN ADHAM & ASSOCIATES	NO.3A, JALAN SETIA	BANGUNAN PKNPK	PUSAT BANDAR BAGAN SERAI	34300	05-7210896			05-7218215
3472	TETUAN AHMAD A. RASHID & CO	21-A, Ting. Pertama	Jalan Ibrahim	Sg. Petani	08000	04-4213423	04-4220410		04-4217942
9421	TETUAN AHMAD RUSYDI MD NOR & PARTNERS	B-4-3, 4TH FLOOR,	SUNWAY BUSINESS PARK,	PUSAT BANDAR SEBERANG JAYA,	13700	04-3709989			04-3709979
3064	TETUAN AJMER SANDHU & ONG	NO. 89, (1ST FLOOR)	Bishop Street		10200	04-2617296	04-2623606		04-2634676
3583	TETUAN AJMER, SANDHU & ONG	No. 63, 1st Floor	Persiaran Mahsuri 1/3	Sunway Tunas	11900	04-644 5494	04-6111494	016-4181494	04-6446494
3383	TETUAN ALAN CHUA & CO.	31-10-33 & 33A,	The CEO,	Lebuh Nipah 5,	11950	04-6301818			04-6301811
9386	TETUAN ALEEN CHEE RAM	NO. 51-13-E,	MENARA BHL BANK	JALAN SULTAN AHMAD SHAH,	10050				
9168	TETUAN ALLEN & ASSOCIATES	LOT 1-1-5 THE GALLERY	Medan Batu Lanchang		11600	046572199	046583932		046563933
9394	TETUAN AMARESON & MEERA	1ST FLOOR,	NO. 10-A, KING STREET,		10200	04-2643146			
3441	TETUAN AMIR & LEE	18-25-A1, Gurney Tower,	Persiaran Gurney,		10250	04-8183788			04-8182788
9523	TETUAN AMRULLAH & AMIN	TINGKAT 1, NO.20, JALAN DAGANGAN 3,	PUSAT BANDAR BERTAM PERDANA,		13200	017-5805251	018-2304088	04-5767043	03-27209814
9545	TETUAN ANAD & NORAINI	12.01-12.09, LEVEL 12,	THE HERITAGE HOUSE,	33 JALAN YAP AH SHAK,	50300	03-26918000			03-26912111
9279	TETUAN ANANDAN KRISHNAN & PARTNERS	NO.1772, TINGKAT 1,	JALAN NIBONG TEBAL,	TAMAN PANCHOR INDAH,	14300	04-5983784			04-5983785
9318	TETUAN ANG, OON & ASSOCIATES	441-3-4, PULAU TIKUS PLAZA,	JALAN BURMA,		10350	04-2103991	04-2103992		04-2103993
3060	TETUAN ANIS, MOHD ISMAIL & CO	56, Grd. & 1st Floor	Jalan Pasar,	Taiping, Perak	34000	05-8080770			05-8083449
5240	TETUAN ANIS, MOHD ISMAIL & CO.	No 9, 1st Floor	Jalan Kelicap,	Pekan Baru,	34200	05-7160770			05-7160771
9304	TETUAN ANISSAH & MARINA	NO.G-10, KOMPLEKS BM CITY	JALAN PERDA SELATAN,	BANDAR PERDA,	14000	04-5399916	04-5381748		04-5397748
3498	TETUAN ANISSAH & MARINA	NO.3-1-05	LORONG DELIMA 20	ISLAND GLADES	11700	04-6591748	04-6580748		04-6597748
3697	TETUAN ANN & ANUAR	SUITE 6.06, 6TH. FLOOR	PENANG CHINESE TOWN HALL.	22 JALAN MESJID KAPITAN KELING	10200	04-2620333			
9343	TETUAN ANNIE ONG - TENG & ASSOCIATES	NO. 55-2, JALAN TODAK 6,	SUNWAY PERDANA,		13700	04-3839822	01-2402022		04-3830822
3073	TETUAN ANOOP & SEE	55-12-B & 55-21-B,	MENARA NORTHAM	JLN SULTAN AHMAD SHAH	10050	04-2281778			04-2289778
5228	TETUAN ANTHONY, CHEW & LIM	NO.212A, TINGKAT 1,	JALAN KAPAR,	41400 KLANG,		03-33435043	03-33445043		03-33435042
3004	TETUAN ANUAL & FOONG	LEVEL 5, TAMARINS HOUSE,	NO. 46, WELD QUAY,		10300	04-2633111			04-2622111

3062	TETUAN ANWAR & ASSOCIATES	19 Jalan Bayu 1	Kompleks Kulim	Kulim, Kedah	09000	04-4900571	04-4915315		04-4915315
9278	TETUAN ARAFAS & JANNAH	NO. 38-1,TINGKAT 1,	JALAN USAHAWAN 2,	PUSAT PERNIAGAAN KEPALA BATAS,	13200	04-5742403			04-5742403
3663	TETUAN ARIZAL JAILANI & CO	22	TKT 1, JALAN BENDAHARA	PUSAT BANDAR PARIT BUNTAR	34200	605-7160328	605-7171328		605-7160329
5264	TETUAN ARIZAL JAILANI & CO	B-5-25, BLOCK BOUGAINVILLEA	10 BOULEVARD	LEBUHRAYA SPRINT, PJU 6A	47400	03-77289011			03-77281011
3641	TETUAN ARIZAL JAILANI & CO.	172, 2ND FLOOR	JLN LAGENDA 1, LAGENDA HEIGHTS,	SUNGAI PETANI	08000	044221000	044221222		044223222
5292	TETUAN ARIZAL JAILANI & CO.	NO.23B, TINGKAT 1,	BANGUNAN PKNK,	JALAN TUNKU ABIDAH,		04-4952862	04-4953862		04-4951862
3396	TETUAN ARIZAL JAILANI & CO.	1-B, TINGKAT 2	LORONG PERDA SELATAN 2	BANDAR PERDA	14000	04-5379191	04-6211411		
9363	TETUAN ASHOK & CO	18-34-B, GURNEY TOWER SUITES,	PERSIARAN GURNEY,		10250	04-2260125	04-2287273		04-2267273
5286	TETUAN ASWAR, SIMON & AZHAR	NO. 5A, LORONG BERTAM RIA 2	TAMAN BERTAM RIA		13200	04-5742153			
3076	TETUAN ATHIMULAN & CO	NO. 4, 1ST FLOOR	KING STREET		10200	04-2631494			
3063	TETUAN AUGUSTI ISMADI & KARU	163-A-5, WISMA SRI PERAK	JALAN PERAK		10150	04-2268036	04-2636723	04-2636519	04-2632452
3056	TETUAN AZAM - MALEK & SOH	Suite 9-01	Level 9 Menara Lion,	165 Jalan Ampang	50450	03-2612173			03-2613161
3772	TETUAN AZAM-MALEK & SOH	UNIT 10(J), LEVEL 10,	WISMA BOON SIEW,	NO. 1, PENANG ROAD,	10000	04-2612928			04-2612926
9223	TETUAN AZHAM ZAMIRI & CO	P1/15B, BLOK P,	JALAN PLUMBUM U7U,	SEKSYEN 7	40000	03-55664170			03-55664171
5173	TETUAN AZHAM, HALIM & NOR ASIAH	NO.20-A, TINGKAT 1,	JALAN IBRAHIM,		08000	044235005			
3051	TETUAN AZIM,ONG & KRISHNAN	5th Floor	Southern Bank Buildi	49 Jln Hang Lekiu	50100	03-2301355			
3069	TETUAN AZIZ & MAZLAN	Po BOX 11362	Kuala Lumpur		50742	03-2617359			
3070	TETUAN AZIZ & MAZLAN	Tingkat satu	Bgn. Getah Asli 1	148 Jalan Ampang	50450	03-264451			03-2633525
3365	TETUAN AZIZ ANTHONY & CO	4918 TINGKAT 2	JALAN BAGAN LUAR	Butterworth	12000	04-3244457	04-3244458		04-3311066
9518	TETUAN AZIZAH SARINA & SUBAHANI	LOT NO:12, MK E, JALAN SUNGAI PINANG,			11000	04-8664020			04-8664019
9449	TETUAN AZIZAH SARINA & SUBAHANI	NO. 22A, TINGKAT 1,	JALAN PENANTI 1,	TAMAN PENANTI,	14000	04-5224420			04-5214420
3057	TETUAN AZIZAH SARINA & SUBAHANI	NO. 2078, TINGKAT 1,	JALAN KEDAH		13200	04-5754355	04-5792355		04-5792355
3496	TETUAN AZLINA & ALFIAN	NO. 3, LINTANG SELAT,	TAMAN SELAT,		12000	04-3232320		012-4772320	04-3322320
9230	TETUAN AZLINA & ALFIAN	NO.3, TINGKAT 1,	JALAN DAGANGAN 2,	PUSAT BANDAR BERTAM PERDANA	13200	04-5741588			04-5741588
9233	TETUAN AZLINA ABDUL AZIZ @ ASSOCIATES	E-05-G, BLOCK E,	JALAN SELAMAN 1/2, DATARAN PALMA,	OFF JALAN AMPANG,	68000	03-42705255	03-42705355	03-42704655	03-42702355
3463	TETUAN AZLINA MEHTAB & ASSOCIATES	76, 1ST FLOOR, JALAN DAGANGAN 4,	PUSAT BANDAR BERTAM PERDANA,	KEPALA BATAS,	13200	04-5758043	04-3230045		04-3240095
3067	TETUAN AZLINA, KAMARUL & ASSOCIATES	F1, Pekan Baru	Baling, kedah		09100	04-4701994			
3074	TETUAN AZMAHAN NOOR FAIZAH & ASSOC.	No. 39 Tingkat 1	Taman Kulim Baru	Kulim, Kedah	09000				
3554	TETUAN AZMAN & CO	505, TINGKAT 1	JALAN PERMATANG RAWA		14000	04-5379203			04-5379204
5224	TETUAN AZMI & CO	20 A LEBUH PENANG	10200 PULAU PINANG.			04-2635252			04-2645253
3736	TETUAN AZNIL NAZIAH JULI & PRABA	51-8-D2, MENARA BHL	JALAN SULTAN AHMAD SHAH		10050	04-8183080			04-8183090
9564	TETUAN AZNIL NAZIAH JULI & PRABA	SUITE 2-05, TINGKAT 2,	BANGUNAN WISMA PANTAI,	JALAN KAMPUNG GAJAH,	12200	04-3331278			
3079	TETUAN B.C. TEH & YEOH	Units 3 & 4	4th & 5th Floor	CANTON SQUARE, NO. 56, CANTONMENT ROAD	10250	04-2280133	04-2263151	04-2264968	
3088	TETUAN B.H. TAN & ASSOC.	1F Lorong Ru 2	Bdr Baru Air Itam		11500	04-8278788			04-8278788
3092	TETUAN B.T. LEE & CO.	NO. 11-3-3, WISMA KINTA,	LORONG KINTA,		10400	04-2272776	04-2273776		04-2262560
9235	TETUAN BAARSHAT & CO	NO. 105-A,	JALAN RAJA UDA ,	PUSAT PERNIAGAAN RAJA UDA,	12300	04-3102001/2002	04-3102001		04-3102002
3390	TETUAN BADRUL, SAMAD, FAIK & CO.	NO.17-1 & 17-2	PUSAT PERNIAGAAN BANDAR PERDA	JALAN BANDAR PERDA UTARA	14000	04-5404222	04-6212220		04-6212220
5279	TETUAN BADRUZZAMAN & KAMAL	B & K CHAMBERS, 93, TINGKAT 2,	JALAN PENGKALAN	TAMAN PEKAN BARU	08000	04-4253002			
3363	TETUAN BADRUZZAMAN & KAMAL	B & K CHAMBERS	26A & 26B JALAN PERDA SELATAN	BANDAR PERDA,	14000	04-5377999			04-5376999
9439	TETUAN BADRUZZAMAN & KAMAL	B & K CHAMBERS, NO. 28,	TINGKAT 1, JALAN TENGAH,	TAMAN SRI TUNAS,	11950	04-6371616			04-6371661
3086	TETUAN BALA MAHESAN & KHAIRUDIN	SUITE 3.98 LORONG MADRAS	OFF MACALISTER ROAD		10400	04-2296701			04-2614636
5249	TETUAN BALABEDHA & CO.	NO.6, ARKED MDKT ,	JALAN TUNKU ASAAD,	09000 KULIM,		04-4904504			
3081	TETUAN BALWANT SINGH & CO	Room 101, Grd. Floor	Chung Siew Yin Build	25 Lebu Light	10200	04-2619478			
9552	TETUAN BENJAMIN DAWSON	C-11-5, BLOCK C, LEVEL 11,	UNIT 5, MEGAN AVENUE II,	12, JALAN YAP KWAN SENG	50450	03-27101822			03-27101811
3617	TETUAN BHG PINJAMAN PERUMAHAN,PERBENDA	NO. 9, KOMPLEKS KEMENTERIAN KEWANGAN,	PERSIARAN PERDANA, PRESINT 2,	PUSAT PENTADBIRAN KERAJAAN PERSEKUTUAN	62592				
9389	TETUAN BOEY & KHOO	NO. 4, TINGKAT SATU,	JALAN BESTARI 3,	PUSAT BANDAR FASA 2,	34200	05-7174688			05-7164788
9396	TETUAN BOEY & KHOO	NO. 24, 1ST FLOOR,	JALAN DELIMA 2,	TAMAN SERI DELIMA,	14000	012-4096168			
9420	TETUAN BOON BENG & CO.	NO. 488B-3-43,	1-SHOP MIDLANDS PARK CENTRE,	JALAN BURMAH,	10350	04-2299400	04-2297400		04-2297400
3202	TETUAN BP ANG & TAN	NO. 7-1, LORONG USAHANIAGA 5,	TAMAN USAHANIAGA,		14000	04-5305115			04-5300405
9507	TETUAN BRANDON & PARTNERS	488B-2-10,	ONE STOP MIDLANDS PARK,	JALAN BURMA	10350	0124835423	012-5301655		
9385	TETUAN BUN & ASSOCIATES	No.44B (Tingkat 2)	Jalan Todak 4	Pusat Bandar Seberang Jaya	13700	04-3809898	04-3809899		04-3809895
9380	TETUAN C K LIM & PARTNERS	70-3-3, D'PIAZZA MALL,	JALAN MAHSURI,		11900	04-6402013			04-6402015
5175	TETUAN C.A. LIM & CO.	NO.104,JALAN LIM	CHWEE LEONG,		10100				

7107	TETUAN C.H. WILLIAMS TALHAR	33, JALAN TODAK 4,	BANDAR SEBERANG JAYA	PERAI	13700	04-3981188			
5325	TETUAN C.H.GAN & CO	8-1 & 10-1,	JALAN SERKUT,	TAMAN PERTAMA,					
3447	TETUAN C.H.WILLIAMS TALHAR & WONG SDN. BHD	35, Green Hall	10200 PENANG			04-2633377			
3733	TETUAN C.L TEH & LIM	NO. 6, LENGKOK RELAU 1,	TAMAN SERI RELAU,		11900	04-6450800			04-6450600
9270	TETUAN C.L TEH & LIM	NO.182-B, 2ND FLOOR,	JALAN RAJA UDA,	PUSAT PERNIAGAAN RAJA UDA,	12300	04-3313368			3313368
3527	TETUAN C.M TEH & P.N.LIM	NO.171, TINGKAT 1,	MEDAN KIKIK 1,	TAMAN INDERAWASIH,	13600	04-3984235	04-3992895	04-3973621	04-3984232
3322	TETUAN C.M.TEH & P.N.LIM	441-3-1	Pulau Tikus Plaza	Burmah Road	10350	04-2283399			04-2267300
3050	TETUAN C.P. ANG & CO	18 Lebu Kg Benggali	Butterworth		12000	04-3313009			04-3328115
3471	TETUAN C.S.OOI & CO.	4270A,	JLN.KAMPUNG BENGGALI	12200 BUTTERWORTH		04-3330860			
9483	TETUAN C.Y. TEN & CO	B5, 1ST & 2ND FLOOR,	JALAN BAKAR ARANG,		08000	044221100	0103980110		044221110
3448	TETUAN CAROLYN OH & CO	No. 14, Lrg. Burma	1st. Floor		10250	04-2295700			04-2263061
9436	TETUAN CHAMBERS OF CHEONG & LAW	NO. 1-2-15, TINGKAT KENARI 5,	KENARI AVENUE,		11900	04-6370727			04-6370797
9549	TETUAN CHAMBERS OF HAKIMI & HAZWANI	NO. 39, TINGKAT 2,	LORONG BERTAM RIA 2,	TAMAN BERTAM RIA,	13200	017-4891575			
9364	TETUAN CHAMBERS OF WIJAND & NORHATINA	NO.7, 1ST FLOOR,	LORONG BERTAM RIA 2,	TAMAN BERTAM RIA,	13200	04-5783452	04-5783454		04-5783453
5284	TETUAN CHAN DE VRIES & CO.	29, MEDAN LIM CHENG	TEIK,		10250	04-2282932	04-2282933		04-2282931
3470	TETUAN CHAN, DE VRIES & CO.	51 JALAN WESTLANDS			10400	04-2282932			04-2282931
3098	TETUAN CHARLES RAJAH, LIM SEANG LEE & CO.	Room 303, 3rd Floor	Wisma Hong Bee	50-J, Pengkalan Weld	10300	04-2615500			04-2619520
5135	TETUAN CHEAH, SHAMSUDDIN & ONG	18-12-C, MENARA GURNEY	PERSIARAN GURNEY		10250	04-8182358	04-8182359	04-2967682	04-2967683
3100	TETUAN CHEANG & ARIFF	39 COURT @ LOKE MANSION,	273A JALAN MEDAN TUANKU,		50300	03-26910803			
9558	TETUAN CHEE SUN & ASSOCIATES	266A (1ST FLOOR),	TAMAN JELUTONG HEIGHTS,	JALAN JELUTONG	11600	04-2810580			04-2810710
9443	TETUAN CHENG, LEE & GOH	NO. 88-5-2, JALAN JELUTONG,			11600	04-2813955			04-2813836
3102	TETUAN CHEONG WAI MENG & VAN BUERLE	1ST, 2ND, 3RD & FLOOR	4772, JALAN BAGAN LUAR		12000	04-3326477			04-3323885
5294	TETUAN CHEW & LIM	SUITE 1605, 16TH FLOOR,	PLAZA PERMATA (IGB), 6 JALAN	KAMPAR,		03-40449340			03-40448979
3031	TETUAN CHEW JU LI & CO	No 368-02-09	Jalan Burma	LEVEL 2, BELLISA ROW	10350	04-2277000			04-2266700
3746	TETUAN CHEW JU LI & CO	1ST. FLOOR, NO 3,	JALAN TODAK,	BANDAR SUNWAY,	13700	04-3975700	04-3975468		04-3985468
9480	TETUAN CHEW, TEOH & CYNTHA	556-Y, JALAN ABDULLAH ARIFF,			11400	016-4026321			04-8271068
9492	TETUAN CHEW, TEOH & CYNTHA	51-16-C2, MENARA BHL	JALAN SULTAN AHMAD SHAH,		10050	04-2935288			04-2935388
9457	TETUAN CHIN ENG ADLINA	NO. 54A, JALAN RUGBI 13/30,	TADISMA BUSINESS PARK,	SEKSYEN 13,	40100	03-55123188			03-55123187
5314	TETUAN CHIN ENG ADLINA	18-11-A, PERSIARAN GURNEY,	(GURNEY TOWER),		10250	04-3713118		04-3713007	
5136	TETUAN CHIN LEN CHONG,KAMARUDDIN & CO.	NO.581 (TINGKAT 1),	LORONG KEMUNING 1,	TAMAN KEMUNING,	09000	04-4953320			04-4953233
9103	TETUAN CHIN LEU CHONG,KAMARUDDIN & CO.	No. 2874,1st Floor	Jln. Aman		09000	04-4953320			04-4953233
9377	TETUAN CHIN LI CHAMBERS	NO.1-A, JALAN TANJUNG JAYA 1,	TAMAN TANJUNG JAYA,		12300	04-3236746			04-3236746
5122	TETUAN CHOONG YIK SON & FIONA GHAUS	87 (TINGKAT 1)	JALAN KOTA	TAIP[ING	34000				
3099	TETUAN CHOONG YIK SON & FIONA GHAUS	S. 1601-2, 16th Fir	Wisma Hangsam	Jln Hang Lekiu	50000	03-2388118			03-2328836
3556	TETUAN CHOW TAT SENG & LOW	NO. 30, JALAN JONES,			10250	04-2288280			04-2298280
3462	TETUAN CHOY & ASSOCIATES	3RD FLOOR WISMA PENANG GARDEN	42 JALAN SULTAN AHMAD SHAH	PULAU PINANG	10050	042282550			04-2282551
9454	TETUAN CHRISTINE CHAN & PARTNERS	BLOK E, LEVEL 13, UNIT 11,	PLAZA MONT' KIARA,	NO. 2, JALAN KIARA, MONT' KIARA,	50480	03-62113389			03-62119389
3111	TETUAN CHUA & CO.	NO. 48, GREEN HALL			10200	04-2620788	4-2615784		04-2619510
3160	TETUAN CHUA & NG	2nd Floor	19-B Jln Tembikai	Taman Mutiara	14000	04-5300272			
9267	TETUAN CHUA & NG	SUITE 3-01,	WISMA SRI WELD, 3A,	PENGKALAN WELD,	10300	04-2633272	04-2633273		04-2633275
3110	TETUAN CHUAH,HALIM & CO.	971, Tingkat 2	B.Peruda Tik Wanjah	Fasa 1B	05000	04-7303770	04-7305697		04-7305697
3553	TETUAN COLLIERS JORDAN LEE & JAAFAR	TINGKAT 2, BANGUNAN	BARKATH, LEBUH	PANTAI	10200				
3097	TETUAN CONSUMERS ASSOC. OF PENANG (CAP)	228, Jln Macalister			10400	04-2293511			04-2298106
9172	TETUAN CP TANG & PARTNERS	NO.7 & 9, JALAN MAJU JAYA,	PUSAT PERNIAGAAN MAJU JAYA,		14000	045393399			045386868
3452	TETUAN DANNY C.N. SIVAGURU & ASSOC.	1st Floor, Room 2	No. 10 Bishop Street	Penang	10200	04-2628853	04-2638317		04-2638317
3399	TETUAN DARSHAN SINGH & CO	NO. 82 LEBUH BISHOP	(1ST FLOOR)	PULAU PINANG	10200	04-2611820	04-2615303		04-2627476
9335	TETUAN DHARAN & CO.	UNIT 2, 2ND FLOOR,	CANTON SQUARE,	NO. 56, CANTONMENT ROAD,	10250	04-2298333			04-2297333
9561	TETUAN DIANNE SYAMIMI & PARTNERS	NO.10B, TINGKAT 1,	LORONG BERTAM INDAH 12,	TAMAN BERTAM INDAH,	13200	04-5770881	019-5510881		
9398	TETUAN EDDY ONG & ASSOCIATES	89B-01-20, Jalan Sungai Dua	Mk 13, Sungai Dua,		11700	04-2810027	0195999607		04-2810027
9177	TETUAN EFFENDI & CO.	No.3A, Tingkat 1, Jalan Todak 1,	Pusat Bandar Seberang Jaya		13700	04-3900568			04-3977568
9416	TETUAN ENG HWA & CO.	No.35A, 1st Floor	Lorong 20, Tycoon Square	Taman Petani Jaya	08000	044216869			044236869
9527	TETUAN EZRILAW FIRM	UNIT 1-11, TINGKAT 1,	MEDAN PERNIAGAAN PAUH JAYA @ FRONTAGE,	JALAN BARU	13700	04-3907981			-
9444	TETUAN EZRILAW FIRM	6-A TINGKAT SATU,	LORONG PERDA SELATAN 2,	BANDAR PERDA,	14000	04-5378616			04-5386618

5200	TETUAN EZRILAW FIRM	55-17-D,	MENARA NORTHAM	JLN SULTAN AHMAD SHAH	10050	04-3700030	04-2266261		04-2272958
5260	TETUAN FADZIL, CHUA & SONG	NO. 40 (1ST FLOOR),	LORONG TERAS JAYA 9,	KAWASAN PERNIAGAAN TERAS JAYA,	13400	04-3327522			04-3134797
9351	TETUAN FADZIL, CHUA & SONG	11, 1ST FLOOR,	JALAN BAYU 1		09000	04-4950228	04-4951228		04-4951223
9510	TETUAN FAHDA NUR & YUSMADI	NO. 882-A, JALAN BALIK PULAU,	TAMAN SERI SAYANG,		11000	04-8669778			04-6192712
9349	TETUAN FAHMI MOHD & ASSOCIATES	NO. 114, TINGKAT ATAS,	PUSAT PERNIAGAAN PUTRA	KELANG LAMA	09000	04-4905043			04-4902195
5359	TETUAN FARIDAH AHMAD & ASSOCIATE	NO.6858,2ND FLOOR,	JALAN BAGAN JERMAL,	BAGAN AJAM,		04-3234629	04-3234629		
3695	TETUAN FARIZ HALIM & CO	20-A, JLN. TODAK 3,	PUSAT BANDAR SEBERANG JAYA,		13700	04-3994450			
9274	TETUAN FAZNUR AZ-ZAHRAH & ASSOCIATES	NO.E-32A-2,	LORONG BAYAN INDAH 2,	BAY AVENUE,	11900	04-6467009			04-6461009
3532	TETUAN FERIDA, HASSAN, LOW & NG	NO.61B, ALAN SS21/60	, DAMANSARA UTAMA,	47400 PETALING JAYA,					
5291	TETUAN FISOL, AZIZ & MOHD NOOR	NO.139 FIRST FLOOR	JALAN MASJID	TAMAN PEKAN BARU	08000	04-2282500			
9895	TETUAN FONG YAP & GAN	UNIT 519&521, BLOCK A(LOBBY B)	KELANA CENTRE POINT	NO.3 JALAN SS7/19	47301	03-7880009			03-76255988
9174	TETUAN FOO & ASSOCIATES	3-4-20, JALAN GANGSA,			11600				
9116	TETUAN FRANCIS & LIM	NO. 27, 1ST FLOOR,	LEBUH PEKAKA 1	GELUGOR	11700	04-6578377			
5182	TETUAN FRANKY LIM & PARTNERS	12, JALAN LOH BOON SIEW			10400	04-2101311			04-2101310
9353	TETUAN G E TAN VALUERS SDN. BHD	UNIT A-1-9, SUNNWAT BUSINESS PARK	JALAN TODAK 4,	SEBERANG JAYA	13700	04-3702722			04-3702272
3128	TETUAN G. SUTHERSAN & CO.	248, TOP FLOOR,	JALAN PASAR,		14000	04-5395249			
5299	TETUAN G.E. TAN & ASSOCIATES	221, JALAN BURMAH			10050	04-2283033			
8142	TETUAN G.E. TAN VALUERS SDN. BHD.	7/9, 1ST FLOOR MARBLE ARCH,	JALAN PASAR, PULAU TIKUS		10350	04-2284333	04-2283033		04-2270855
3134	TETUAN G.J.TAN & ASSOCIATES	28-I JALAN TIGA	MK 13		11500	04-8292469			
3129	TETUAN G.T. RAJAN & CO.	17-B	Jln Dato Hamzah		41000	03-3323650			
3668	TETUAN G.T.KHOO & ASSOCIATES	1ST. FLOOR,	NO. 202 & 204,	LEBUH CARNARVON	10100	04-2630833			
3126	TETUAN GAN TEIK CHEE & HO	51-9-D2 & 51-9-E	Menara BHL Bank	J.Sultan Ahmad Shah	10050	04-2277817			04-2272716
5282	TETUAN GAN TEIK CHEE & HO	NO. 939, 1ST FLOOR,	JALAN LEMBAH IMPIANA 5,	LEMAHA IMPIANA III	09000	04-4903222	04-4900099		04-4903222
3639	TETUAN GAN TEIK CHEE & HO	3, TKT SATU	LORONG TUNKU ASAAD	KULIM	09000	044900333			044903222
3127	TETUAN GAN TEIK CHEE & HO	NO 4, LORONG USAHANIAGA 2,	TAMAN USAHANIAGA		14000	04-5392358			
3130	TETUAN GANESAN DURRA & RAKAN-RAKAN	NO.27, TINGKAT SATU,	JALAN TUANKU HAMIHAH 1,	TAMAN TUANKU HAMIHAH,	08000	04-4441501			
9339	TETUAN GEETAR KAUR & CO	SUITE301, TINGKAT 3,	NO.45 JALAN GREENHALL,		10200	04-2503267	04-2503269		04-2503268
3373	TETUAN GEH CHENG LOK, C.P. YEAP & CO.	20 KING STREET			10200	04-2617464			04-2611840
9468	TETUAN GF LIM ASSOCIATES	NO. 6, 1ST FLOOR,	LINTANG BESTARI 1,	PUSAT BANDAR FASA II,	34200	05-7169655			05-7167655
7189	TETUAN GF LIM & ASSOCIATES	35, 1ST FLOOR	JALAN TAIPING		34300	05 716 9655			
3132	TETUAN GHAZI & LIM	UNIT 69-1 & 69-2,	JALAN TODAK 6,	PUSAT PERNIAGAAN SUNWAY PERDANA,	13700	04-3838238	04-3312407	04-3312409	04-3312188
3131	TETUAN GHAZI & LIM	19th Floor,Plaza MWE	No.8 Lebuhr Farquhar		10200	04-2633688	04-2627433		
3771	TETUAN GIBB & CO.	NO.5 LORONG ABBAS SATU	11200 TANJUNG BUNGAH			04-89981778			04-2616877
3750	TETUAN GK KHOO & COMPANYY	21-C, JALAN VERMONT,			10450	04-2261375			04-2268375
3124	TETUAN GOH ENG KEE & CO.	WISMA SIEW HENG FOO,	1st Floor	126-A, TRANSFER ROAD	10050	04-2282101	04-2282102		04-2282102
3288	TETUAN GOOI & ASSOCIATES	NO.45 ROOM A, JALAN KERUING,	KAW. PERNIAGAAN SIMPANG AMPAT	SEBERANG PERAI SELATAN	14100	04-5871428			
3569	TETUAN GOOI & ASSOCIATES	58-3-1, 3RD. FLOOR	FORTUNE HEIGHTS	JALAN CANTONMENT	10250	04-2286011	04-2286012		04-2280282
9388	TETUAN GORDON-LEW & CO	NO. 603F, BALIK PULAU ROAD			11500	04-8277592			04-8297591
9417	TETUAN GT KHOO & PARTNERS	NO. 64, LORONG PRANGIN,			10300	04-2519259	04-2519248		04-2519248
3248	TETUAN GUNUSAGARAN & COMPANYY	NO. L785, FIRST FLOOR,	JALAN PINTU SEPULUH,		14300	012-4813175			
9352	TETUAN H.H. LAU AREHITECT	9-1, LORONG PAUH JAYA 1/2,	TAMAN PAUH JAYA		13500	04-3998817			04-3980817
3656	TETUAN HAI HONG DEVELOPMENT SDN BHD	C/O SAN & ASSO.							
3425	TETUAN HAJI MAHMUD & PARTNERS	NO. 9, TINGKAT 1	Kompleks Seri Temin,	JALAN IBRAHIM	08000	04-4218821			04-4226050
9434	TETUAN HAKEM ARABI & ASSOCIATES	NO. 379-A,	JALAN HAJJAH REHMAH		11600	04-6566215	04-2629315		04-2629115
9322	TETUAN HALIM HONG & QUEK	C-11-2,	LORONG BAYAN INDAH 3,	BAY AVENUE,	11900	046406818			046408919
5195	TETUAN HAMZAH, DAUD DAROS & SITI NOR	160, TINGKAT SATU,	PUSAT PERNIAGAAN	PUTRA,					
3702	TETUAN HAMZAH, SULAIMAN & PARTNERS	SUITE 13-02, 13TH. FLOOR,	MENARA PENANG GARDEN,	42-A, JLN. SULTAN AHMAD SHAH,	10050	04-2277711			04-2277771
3024	TETUAN HANIFF & PARTNERS	11-4-1 & 11-4-2	4TH, FLOOR. NO.11, KINTA LANE		10400	04-2299729			04-2299728
9410	TETUAN HARBHAJAN KAUR & PARTNERS	No.29g, Tingkat 1,	Jalan Bukit Tambun,	Taman Bukit Tambun Indah	14100	04-5882917	04-5871632		04-5872215
3765	TETUAN HARCHARAN & ZEENATH	SUITE 3-4-1 WELL COURT,	JALAN EDGECUMBE,		10250	012-4097656			04-2918384
9265	TETUAN HARFIZAH, FAZIAH & CO.	NO.48 TINGKAT 2 JALAN USAHAWAN 2	PUSAT PERNIAGAAN KEPALA BATAS		13200	04-5753707	0134357007	045753707	04-5755708
3412	TETUAN HARPAL SINGH & COMPANYY	99, China Street			10200	04-2624815			04-2624801
9366	TETUAN HARUSIN, AZUAR & PARTNERS	NO. 41, TINGKAT 1,	JALAN WAWASAN 3,	TAMAN WAWASAN JAYA,	34200	04-7172272			04-7172272

3535	TETUAN HENG & ANG	NO.69A,	MEDAN ANGSANA,	BANDAR BARU AIR ITAM	11500	04-8277921			04-8277923
3551	TETUAN HENRY BUTCHER	43, KIMSAR GARDEN	PRAI		13700	04-8988999			
3566	TETUAN HENRY BUTCHER	142-M, JALAN BURMA	PULAU PINANG		10050				
9887	TETUAN HEW & CO.	NO. 736-A, TINGKAT 1	JALAN B.M. 1/1	BANDAR MUTIARA	08000	04-4489393	016-6331818		04-4445393
3136	TETUAN HOE & AHMAD ZAKI	NO. 55, 3RD FLOOR,	WISMA EMUM, JALAN GANGSA,	SEBERANG JALAN PUTRA,	05150	04-7311989			04-7311375
3579	TETUAN HOE & AHMAD ZAKI	NO. 193 1ST & 2ND FLOOR	JALAN LAGENDA 7	LAGENDA HEIGHTS	08000	04-4215737			04-7311375
3642	TETUAN HOE & MOIRA	SUITE 123P(UPPER), 5TH FLOOR	MACALISTER ROAD		10400	04-2266220			04-2286220
8132	TETUAN HOON & COMPANYY	24, LORONG ABU SITI,			10400	04-2282838			04-2261251
3683	TETUAN HS TAN & CO.	UNIT 2.3, TINGKAT 2,	WISMA LEADER,	NO. 8, JALAN LARUT	10050	04-2278823			04-2271823
9576	TETUAN HY LOH & POH	3-12B, 3RD FLOOR	MEDAN PERNIAGAAN PAUH JAYA,	JALAN BARU, PERAI,	13700	016-4847528	017-4997056	04-4908138	
3147	TETUAN IBRAHIM & KIM	46, JALAN GREEN HALL			10200	04-2626936			04-2626395
3148	TETUAN IBRAHIM & KIM	NO. 1633, GROUND & 1ST FLOOR,	JALAN BUKIT TAMBUN		14100	04-5882545			
3059	TETUAN ISMAIL A.J & AISHAH	56, GRD & 1ST FLOOR	JALAN PASAR	TAIPING	34000	05-8080770			05-8060770
3146	TETUAN J. BALAN & CO.	First Floor, Room 3	NO.86, BISHOP STREET	10200 PENANG		04-2629718	04-2634959		04-2634959
3477	TETUAN J. KAUR, RANJIT & ASSOCIATES,	SUITE F, TINGKAT 15	MENARA BHL	51, JALAN SULTAN AHMAD SHAH	10050	04-3712118	04-3712811		04-3712262
9354	TETUAN J. LEE & ASSOCIATES	NO.37B, 2ND FLOOR	JALAN TODAK 2,	PUSAT BANDAR SEBERANG JAYA	13700	04-3990599			04-3985699
9565	TETUAN J. SHAMSHER SINGH AND CO.	NO. 29, 1ST FLOOR, ROOM C,	BEACH STREET,		10300	04-2633715			04-2633718
3364	TETUAN J. TAN & C.H. LIM	NO. 74, KINTA LANE,			10400	04-2279178			
3144	TETUAN J.B. LIM & ASSOCIATES	NO. 70, 1ST FLOOR,	JALAN BESAR,	TAMAN CENDERAWASIH INDAH,	14300	04-5934902	04-5934903		04-5934896
3650	TETUAN J.GURUNAM SINGH & CO	1ST FLOOR	90, LEBU GEREJA	GEORGETOWN	10200	042611440			042630890
3634	TETUAN J.S. SIDHU	SUITE 11-06, 11TH FLOOR	MENARA MAA	170 JALAN ARGYLL	10050	042295611			042295077
9321	TETUAN JAFNI & CO	NO. 2103A, TINGKAT 1,	WISMA SYEIKH ABDULLAH FAHIM,	JALAM BERTAM,	13200	04-5794105			04-5751730
3140	TETUAN JAHARA RADZI & PARTNERS	NO. 1, TINGKAT 3, JALAN TODAK 3		PUSAT BANDAR SEBERANG JAYA	13700	04-3979043			
3139	TETUAN JAHARA, RADZI	NO. 10-3A, TINGKAT 1,	JALAN CINDAI JAYA 1,	TAMAN CINDAI JAYA,	08000	04-4430091			
3699	TETUAN JALIL & COMPANYY	NO 5 TINGKAT 2	BANGUNAN PKNK	JALAN ASAAD	09000	04-4903700			04-4907204
3673	TETUAN JAMALUDIN AMIN & CO	302 TINGKAT 1, LORONG 9,	TAMAN BANDAR BARU	SUNGAI PETANI.	08000	04-4415523			
9176	TETUAN JAN-SEN & PARTNERS	No.2B, Lorong Delima 17,	Island Glades,		11700	04-6589384			
9563	TETUAN JANEY CHIN & ASSOCIATES	NO. 84, FIRST FLOOR,	LINTANG MAYANG PASIR 1		11950	04-6442948	013-8832958		04-27268873
3158	TETUAN JAYADEVA & KAMAL	NO. 92, TINGKAT 1,2 & 3,	KOMPLEKS PERNIAGAAN SULTAN ABDUL HAMID,	FASA 1, PERSIARAN SULTAN ABDUL HAMID	05050	047771161	04-7321313		
3010	TETUAN JB LIM & ASSOCIATES	NO. 21E, LEBUHRAYA MAKTAB,			10250	042265311	042285311		042295311
3030	TETUAN JB LIM & ASSOCIATES	Straits Chambers	No 1, Lintang Selat	Taman Selat	12000	04-3311788			
3626	TETUAN JEEVA PARTNERSHIP	SUITE NO. 10-3A,	BANGSAR SOUTH CITY 8,	JALAN KERINCHI,	59200	03-22423962			03-22424962
9566	TETUAN JEFFREY & CO.	NO. 21, LORONG SUSU,	OFF JALAN MACALISTER,		10400	04-2286919			04-2276919
3712	TETUAN JEGA KUMAR & PARTNERS,	22-G, JALAN KG. GAJAH,	TAMAN BAGAN JERMAL,	BUTTERWORTH.	12000	04-3234160	04-3234162		04-3234161
3151	TETUAN JIN-NGE & CO.	75-B,	Lebuhraya Darulaman	Alor Setar	05100	04-7332690	04-7332768		04-7331606
3152	TETUAN JIN-NGE & CO.	1123, 1st Floor	Lorong Belibis	1/1 Tmn Tunku Putra	09000	04-4915194			04-4915203
9428	TETUAN JINNY & CO	15-1-09 BAYAN POINT	MEDAN KAMPUNG RELAU		11900	04-6468886			04-6468887
3137	TETUAN JOHN HEAH & CO.	1st Floor	Mutiara I & P	47 Green Hall	10200	04-2632589	04-2632478		
9547	TETUAN JOHNSON THAN & CO	VO3-11-3A, V OFFICE 3,	SUNWAY VELOCITY DESIGNER OFFICE	LINGKARAN SUNWAY VELOCITY	55100	03-27151299			03-20349595
3487	TETUAN JONES LANG WOOTTON	SUITE 9.01,9TH. FLOOR	MWE PLAZA,	NO. 8, LEBUH FARQUHAR	10200	042612353			
9139	TETUAN JONES LANG WOOTTON	NO. 2,	LEBUH PANTAI,	2ND FLOOR	10300	04-2612353			
9437	TETUAN JOYCE & ASSOCIATES	2-7-20 HARBOUR TRADE CENTRE	NO. 2, GAT LEBUH MACALLUM		10300	016-4864865	04-2619559		04-2622554
3632	TETUAN JUSNIDAR FAUZAMAN & CO	NO. 1-17, TINGKAT 1	KOMPLEKS BAGAN	JLN. JETTY LAMA	12200	04-3249758			
9273	TETUAN K MANGALES & CO	NO.96A, JALAN PUSAT PERNIAGAAN,	RAJA UDA 1,	PUSAT PERNIAGAAN RAJA UDA,	12300	043343542	043310542		
9175	TETUAN K Y LIM & PARTNERS	No.38, Persiaran Midlands,			10250	04-2286800			
3162	TETUAN K. AHMAD SHARMILA & PETRA OON	7TH FLOOR, WISMA PENANG GARDEN	42, JALAN SULTAN AHMAD SHAH	10050 PENANG		04-2264123	04-2263972	04-2263975	
3190	TETUAN K. N. LEE & ASSOCIATES	20, JALAN PADANG VICTORIA			10400	04-2298382			04-2298381
3521	TETUAN K. THANGES & ASSOCIATES	86, 1ST FLOOR	ROOM ONE,	LEBUH BISHOP	10200	042627510			
3740	TETUAN K.H.NG & KOO	NO. 31A, 1ST. FLOOR, JALAN	PRAI JAYA 3, BANDAR PRAI	JAYA	13600	04-3973805			
9470	TETUAN K.H.ONG & NG	No.361-A, Jalan Kampung Jambu			34000	05-8058825	05-8068825	0165500845	
9404	TETUAN K.H.TAN & ASSOCIATES	NO. 7462, 1ST FLOOR	Jalan Bagan Lalang	Taman Carissa Villa	13400	04-3200865			04-3322552
9555	TETUAN K.KUMARA & CO	NO. 41-5-3, 5TH FLOOR,	WISMA PRUDENTIAL, JALAN CANTONMENT,		10250	04-2278197			04-2273580
3422	TETUAN K.T. APPRAISERS	403 Penang Chinese	Town Hall Building	22 Jln Masjid	10200	04-2613241			04-2618516

3449	TETUAN K.T.RAJAH NAIDU & PARTNERS	UNIT 368-2-11, BELLISA ROW,	JALAN BURMAH,		10350	042271105			04-2642460
3164	TETUAN KADIR, KHOO & AMINAH	A-2, TINGKAT 1 & 2	Jalan Todak Satu	PUSAT BANDAR SEBERANG JAYA	13700	04-3972981	04-3972982		
3169	TETUAN KADIR, TAN & RAMLI	8th Floor	Menara Safuan	80 Jln Ampang	50450	03-2352888			03-2358431
5158	TETUAN KAMARUDIN & PARTNERS	143A,	JALAN AMINUDDIN BAKI	TAMAN TUN DR. ISMAIL	60000	603-772883			603-77278368
5353	TETUAN KAS & ABDUL MALIK	26A,	PERSIARAN BERCHAM	SELATAN 31,	30400				
3658	TETUAN KAS & ABDUL MALIK	43-1, JALAN INTAN 2	BANDAR BARU	TELUK INTAN	36000				
3171	TETUAN KEAN CHYE & SIVALINGAM	42 Jlan Medan Ipoh 6	Bdr Baru Medan Ipoh	Ipoh	31400	05-5456010			05-5456359
3170	TETUAN KEAN CHYE & SIVALINGAM	10-A-10C	Jalan Panglima	Ipoh	30000	05-2531979			05-2557981
3172	TETUAN KEAN CHYE & SIVALINGAM	1st Floor	26 Medan Taiping 4	Medan Taiping	34000	05-8066281			
9378	TETUAN KEE & CK OOI	NO.18, 1ST FLOOR,	JALAN WAWASAN 4,	TAMAN WAWASAN JAYA,	34200	05-7172188			05-7176618
3435	TETUAN KEK OOI & LEE HONG	53 TINGKAT 1	LEBUH PANTAI		10300	04-2618845			
3680	TETUAN KGV-LAMBERT SMITH HAMPTON	12A-A, JALAN TODAK 4,	PUSAT BANDAR SEBERANG JAYA,		13700	04-3988111			
3002	TETUAN KHAIRIL SANI, GOBAL & BENG TATT	2682, Tingkat 1	Jalan Chain Ferry	Taman Inderawasih	13600	04-3983240			04-3983318
3501	TETUAN KHAW CHEOW POH & ASSOCIATES	SUITE 7-2, 7th FLOOR,	MENARA PENANG GARDEN	42A JLN SULTAN AHMAD SHAH	10050	04-2287736	04-2287731		04-2287737
3168	TETUAN KHAW CHEOW POH & ASSOCIATES	Suite 12-2	12TH FLOOR, MENARA PENANG GARDEN	42-A, JALAN SULTAN AHMAD SHAH	10050	04-2287736	04-2287731		04-2287737
3173	TETUAN KHAW EWE SENG & CO.	NO. 605 & 607, JALAN DATUK KERAMAT,	1ST FLOOR		10460	04-2266212			04-2617328
3742	TETUAN KHAW SENG CHUAN & JEFFREY PEH	58-3-4, FORTUNE HEIGHTS,	Cantonment Road,		10250	04-2283272			04-2263273
3675	TETUAN KHAW SENG CHUAN & JEFFREY PEH	18-35-A1GURNEY TOWER	PERSIARAN GURNEY		10250	04-2289268	04-2966935	04-2966936	04-2288269
3509	TETUAN KHONG & JAAFAR SDN BHD	4C TINGKAT 1 LEBUH P			10300	04-2614184			
3427	TETUAN KHONG & JAAFAR SDN.BHD	NO 24 (1ST FLOOR)	JALAN SULTAN AHMAD SHAH		10050	04-2614184			
5198	TETUAN KHOO MEI LIN, CHONG JIN & PARTNERS	NO. 31, 1ST FLOOR	Jln Keranji	Taman Mutiara	14000	04-5398679	04-5387745		04-5391719
3359	TETUAN KHOO, OSCAR & LOH	SUITE 2-1, (2ND FLOOR)	MENARA PENANG GARDEN	42A, JALAN SULTAN AHMAD SHAH	10050	04-2260399			042260394
3732	TETUAN KHOO, OSCAR & LOH	51, 1ST. FLOOR JALAN	TODAK 2, PUSAT BANDAR	SEBERANG JAYA	13700	04-3903396			
3167	TETUAN KHOR GAIK THEAM & LATSMANAN	Blok B, 1st Floor,	No. 6, NB Plaza,	No. 3000, Jalan Baru,	13600	04-3988257	04-3982054		04-3984691
3166	TETUAN KHOR GAIK THIAM & LATSMANAN	NO 1-B1 & B2 JALAN KERANJI	Taman Mutiara		14000	04-5387824			04-5387825
3175	TETUAN KHOR LAI & PARTNERS	SUITE 7-02 & 7-03, WISMA PANTAI	JALAN WISMA PANTAI	KAMPUNG GAJAH	12200	04-3232955			
3161	TETUAN KHOR, ONG & CO.	24 (TOP FLOOR)	Jalan Selat	Taman Selat	12000	04-3327588	04-3235391	04-3330176	
3035	TETUAN KHOR, ONG & COMPANY	SUITE 17-E, LEVEL 17	Menara Northam	No 55,	10050	04-3701236			
3616	TETUAN KJ SOO & CO	34, TKT 1	LORONG BARU		10400	04-2288327			04-2288284
3730	TETUAN KNIGHT FRANK OOI & ZAHARIN SDN BHD	UNIT3.08 MENARA PSCI	39 JLN SULTAN AHMAD SHAH		10050	04-2293296			04-2293216
3176	TETUAN KOAY & CO.	NO. 3A JALAN DINDING	(OFF JALAN TRANSFER)		10050	04-2260360			
9405	TETUAN KOW, LAU & EZRA	29A-6-3A, MARITIME SUITES,	PERSIARAN KARPAL SINGH 2,		11600	04-2918529			04-2928530
9431	TETUAN KRISHNA & CO	NO. 482-B,	JALAN PERMATANG RAWA,	BANDAR PERDA	14000	04-5399952			04-5399952
9407	TETUAN KULDEEP SINGH GILL, J.JENA & CO	18-D, TINGKAT SATU,	BATU 22 1/2, JALAN RAYA,		08300	04-4685482			04-4685481
9544	TETUAN KUMAR & CO	NO. 84, BISHOP STREET,			10200	04-2627300			04-2621445
3572	TETUAN KWANG, LIM & AZNI	WISMA BOON SIEW, LEVEL 12A,	UNIT 12A(B),	NO. 1, PENANG ROAD	10000	04-2631663			04-2628663
3207	TETUAN L.S. TOE, LOOI & CO.	NO. 47 JALAN NIPAH	TAMAN LIP SIN	11900 PENANG		04-6430009	04-6440009	016-5558565	
3178	TETUAN L.S.TOE, LOOI & CO	NO. 392-B, 2ND FLOOR	WAYTON COURT	JALAN BURMA	10350	04-2289288			
3206	TETUAN LAKHBIR SINGH CHAHL & CO.	12 Abu Siti Lane			10400	04-2280882			04-2273918
3379	TETUAN LALITHA MENON & ASSOCIATES	90, (1ST FLOOR),	CHURCH STREET		10200	04-2632719			04-2632720
3516	TETUAN LAU & ZU	NO.56-L PENGKALAN WELD			10300	04-3805600	04-3805601		04-3805602
3436	TETUAN LEE BOK SEONG & CO.	1766, 1st. Floor	Kulim Road	Kg. Baru	14000	04-5392601			04-5392601
5362	TETUAN LEE BOON PENG & CO.	LOT 880 (TINGKAT 1),	TAMAN AMAN,	71010 LUKUT,		06-6513410			
5120	TETUAN LEE ENG SENG & CO.	NO.18-15-A, GURNEY TOWER,	PERSIARAN GURNEY,		10250	04-8182529			04-8182528
9516	TETUAN LEE KEAN WOOL & CO	54-3-8, WISMA SRI MATA,	JALAN VAN PRAAGH (OFF JALAN PERAK),	JELUTONG	11600	04-2827698			04-2827699
9533	TETUAN LEE LAW OFFICE	NO.3, S-9-6, SETIA TRI-ANGLE,	PERSIARAN KELICAP,		11900	04-2937277			04-2937287
3350	TETUAN LEE SON & ADREINNE	NO. 2904, JALAN ATAS			14300	04-594 1161			04-5309161
5251	TETUAN LEE SON & ADREINNE	NO.9, JONES ROAD,			10250	04-2283181			04-2297161
3747	TETUAN LEE SU LIN & CO	NO. 135-B, HYE KEAT ESTATE,	MK.16, AIR ITAM,	PULAU PINANG	11500	04-8286341	04-8286342		
3186	TETUAN LEONG, NG & TAN	12, 1st Floor	Kulim Komplex	Jalan Bayu	09000	04-4900308	04-4900668		04-4909718
3185	TETUAN LEONG, NG & TAN	Suites 802 & 803	8th Floor, MWE Plaza	No. 8,Lebuh Farquhar	10200	04-2631118	04-2632932	04-2631450	04-2623577
3192	TETUAN LIM & SHARIFAH	NO. 46, 1ST FLOOR	JALAN TODAK 4	PUSAT BANDAR SEBERANG JAYA	13700	04-3977973	04-3977975		04-3977976
7103	TETUAN LIM BENG LENG & ASSOCIATES	NO. 4769, 1ST. FLOOR	JALAN BAGAN LUAR,		12000	3330300	3312990	3331300	3239278

3191	TETUAN LIM BOO CHANG & CO	1ST FLOOR	76 RANGOON ROAD		10400	04-2291579	04-2292826		04-2291578
3184	TETUAN LIM CHENG CHUAN & CO.	37 Green Hall			10200	04-2620078			04-2623522
3183	TETUAN LIM CHENG POH & PARTNERS	Suite 123Q	5th Floor	Wisma Lister Garden	10400	04-2299788			04-2288660
9540	TETUAN LIM HUCK AIK & CO	NO. 18-17-B, GURNEY TOWER,	GURNEY DRIVE,		10250	04-2932088			04-2932098
3181	TETUAN LIM HUCK AIK & CO.	NO. 12, 14 & 16	1ST FLOOR CHURCH STREET		10200	042624075	04-2624076	04-2624077	04-2629043
3177	TETUAN LIM KEAN SIEW & CO.	TINGKAT 3,	WISMA PENANG GARDEN,	NO.42, JALAN SULTAN AHMAD SHAH,	10050	04-2268477			
3180	TETUAN LIM LEING HAN & CO.	65,2nd Floor	Jalan Selat	Taman Selat	12000	04-3329696	04-3329968		
3735	TETUAN LIM LENG HAN & SF THO	NO. 3A-4-03,	BANGUNAN SRI WELD,	PENGKALAN WELD,	10300	04-2632636	04-2632505		
3361	TETUAN LIM SEANG LEE & ASSOCIATES	SUITE 2.03, BANGUNAN SRI WELD,	3A PENGKALAN WELD,	PULAU PINANG	10300	04-2501100			04-2501101
9485	TETUAN LIM TAN & CO	NO. 2-35, PUSAT PERNIAGAAN PERDANA JAYA,	JALAN PERMATANG RAWA,		14000	04-5483121			04-5483120
9539	TETUAN LIM, HENG & CO	NO. 6, GERBANG MINDEN,			11700	012-4821598			
9415	TETUAN LIM, HO, CHEONG & LOK	NO. 48-1 & 50-1,	LORONG USAHANIAGA 1,	TAMAN USAHANIAGA,	14000	045374249	045384249		045384249
3195	TETUAN LIM, OOI & PARTNERS	NO 9 2ND FLOOR	Jalan Selat	Taman Selat	12000	04-3313685			04-3237995
3464	TETUAN LIO & PARTNERS	3A & 3B, DESA RAHMAT	JALAN RELAU		11900	04-6403989	04-6403987	04-6403986	04-6403988
9173	TETUAN LIO & PARTNERS	NO.7058 GROUND - SECOND FLOOR,	JALAN ONG YI HOW,		13400	04-3107989			04-3107988
9307	TETUAN LIO & PARTNERS	NO. 9, 1ST FLOOR,	LORONG 22/SS1,	BANDAR TASEK MUTIARA,	14120	04-5683989	04-5683987		04-3107980
5159	TETUAN LIO & PARTNERS	SUITE A, TINGKAT 1,	NO.29, GREEN HALL,		10200	04-2643445			04-264448
9269	TETUAN LOH CHOONG WAI & CO	11-4-4, LORONG KINTA,			10400	042292879			042293879
3182	TETUAN LOH CHOW TET & ASSOCIATES	24 King Street			10200	04-2612444	04-2621859		
3387	TETUAN LOH HAN MENG & CO.	NO.1437, 1ST FLOOR	Jln Besar	Taman Sungai Bakap	14200	04-5829948			04-5829949
5211	TETUAN LOH POH SENG & CO	NO.40, JALAN PASAR,	34000 TAIPING,			05-8073009			
3526	TETUAN LOO, SIVA & PARAM	NO. 18, 1ST. FLOOR,	JALAN BAYU 1,	KULIM KOMPLEKS,	09000	04-4918616			04-4952571
9503	TETUAN LOUIS GOH & CO	7522-1ST FLOOR,	LORONG SERI TANJUNG 1,	TAMAN REGENSI OREN,	13400	04-3200605			04-3200675
9474	TETUAN LOW & PARTNERS	NO 48, JALAN IRRAWADDI,	OFF JALAN BURMA		10050	6042295293			6042285293
9435	TETUAN M.K. GANESON & ASSOCIATES	NO. 3, KING STREET,			10200	04-2626375			
3552	TETUAN M.KANESAN & ASSOCIATES	NO.2-C, SOLOK TAVOY,			10050	04-2277484			04-2644457
9535	TETUAN M.KIRU & PARTNERS	1ST FLOOR, 1-C KING STREET,			10200	04-2632288			04-2622988
9445	TETUAN M.KUMAR & CO	NO. A-113, TINGKAT SATU,	LORONG RIA INDAH 12,	TAMAN RIA INDAH	08000	04-4426240			04-4403469
9755	TETUAN MAHEN & CO.	NO. 2, 1ST FLOOR, JALAN TODAK 5	BANDAR SUNWAY		13700	04-3997878	016-3117988		04-3997878
3198	TETUAN MAHINDER SINGH DULKU & CO.	25 Green Hall			10200	04-2615588			04-2631369
9403	TETUAN MARIAM SALLAPAI & ASSOCIATES	Unit 88-3-22, Complex Sri Wonder,	Lintang Sungai Pinang,		10150	04-2829367			04-2829367
5323	TETUAN MAXWELL, KENION, COWDY & JONES	WISMA MAKENCONE,	31, JALAN TUN SAMBAN	30000, IPOH,		05-2551225			
5275	TETUAN MAY CHAN EIZA & CO	1934 Jalan Rozhan	Taman Impian Alma		14000	04-5888388			04-5888399
3708	TETUAN MAY CHAN EIZA & CO	SUITE 11-2, 11TH FLOOR,	MENARA PENANG GARDEN,	NO. 42A, JALAN SULTAN AHMAD SHAH	10050	04-2271277			04-2272167
3041	TETUAN MAY CHAN EIZA & CO	NO.37, 1ST FLOOR,	JALAN DATO ISMAIL HASHIM,		11900	04-6420277			04-6437167
9362	TETUAN MAY CHEW & ASSOCIATES	NO. 517A, 2ND FLOOR,	JALAN DATO KERAMAT,		10460	04-2268657			04-2268676
9411	TETUAN MAZLINA YUSOF & PARTNERS	No.88-J, Tingkat Satu,	Jalan Tun Dr. Awang,	Relau	11900	04-6384950	04-6384960		04-6384970
9319	TETUAN MAZLINA YUSOF & PARTNERS	NO. 31, TINGKAT SATU,	TAMAN SELAT, JALAN SELAT,		12000	04-3325541	04-3235542		04-3325541
3200	TETUAN MD. NOOR SAIDIN & NADZRI	NO.23 TINGKAT 1 JALAN USAHAWAN 4	PUSAT PERNIAGAAN KEPALA BATAS	SEBERANG PERAI UTARA	13200	04-5759384			04-5758384
9488	TETUAN MEHGALA & COMPANY	NO. 6, TINGKAT 2,	LORONG KAMPUNG GAJAH 2,		12100	04-3231448			
9392	TETUAN MESSRS DGDRA SHARINA & CO	18-2, JALAN PUNCAK SETIAWANGSA 4,	TAMAN SETIAWANGSA,		54200				
3514	TETUAN MESSRS S KUPPUSAMY & CO	38 TINGKAT 1,LORONG	SURIA SATU,JALAN	BAYU,KULIM	09000	04-4908132			
9524	TETUAN MIMA FALAQ & CO	NO. 21, LEVEL 3,	AXIS COMPLEX,	JALAN CANTONMENT PULAU TIKUS,	10350	04-2286998			04-2286998
3022	TETUAN MOHD ANUAR & CO	NO. 7, JALAN SIAKAP,	SEBREANG JAYA		13700	04-3978373			04-3977931
3434	TETUAN MOHD ANUAR & CO.	Lot PT No. 4,Ting. 1	Bgn. Tabong Haji	Jln. Raja	09000	04-4912541			
3417	TETUAN MOHD IMTIAZ CHOONG & PARTNERS	NO. 12-16, 2ND FLOOR,	LEBUH GEREJA,		10200	04-2645515			04-2645512
3201	TETUAN MOHTAR MAN & CO.	NO. 72, JALAN MAYANG PASIR,	TAMAN SRI TUNAS,	BAYAN BARU,	11950	04-6444536			04-6427841
3414	TETUAN MOI - CHRISTINE KHOR	NO. 2-2-15, 2ND FLOOR	PEKAKA SQUARE, LEBUH	PEKAKA SATU,	11700	04-6563161			04-6567191
9432	TETUAN MOI - CHRISTINE KHOR	NO. 82, 1 ST FLOOR,	JALAN PERNIAGAAN,	PUSAT PERNIAGAAN ALMA,	14000	04-5522025			04-5512792
9562	TETUAN MUHAMAD ASRI & CO.	NO. 18 (TINGKAT 2),	LEBUH BISHOP,		10200	04-2615955			04-2614955
5172	TETUAN MUHAMMAD DZUL & BARAKBAH	NO.37,(TINGKAT 1),	JALAN MEDAN TUANKU,	50300 KUALA LUMPUR,					
9305	TETUAN MUNEEER FARID & CO.	51, LEBUH ACHEH,			10200	04-2611995			04-2611994
3197	TETUAN MURAD & FOO	SUITE 10.01, 10.07 & 10.08	10TH FLOOR, MWE PLAZA	NO. 8, LEBUH FARQUHAR	10200	04-2631233	04-2631300	04-2631602	04-2617097

5361	TETUAN MURALI & ASSOCIATES	92A, JALAN RAJA UDA	PUSAT PERNIAGAAN	RAJA UDA,	12300	04-3318369	04-3329369		04-3321369
3666	TETUAN MURELI NAVARATNAM	23 BISHOP STREET			10200	04-2618030			
3486	TETUAN MURTHY SONG & PARTNERS	NO. 7-A, BANGUNAN PKNK	JALAN TUNKU MOHD ASAAD		09000	0192806647			
5176	TETUAN MUTHU SUPPIAH & ASSOCIATES	NO.61, JALAN THAMBY	ABDULLAH,	BRICKFIELDS,		3-22721327			03-22722327
9171	TETUAN N. AHILAN & ASSOCIATES	NO.45, BISHOP STREET			10200	04-2617516			04-2627516
5104	TETUAN N.SHYAMA & WONG	7078 (TINGKAT 1)	JALAN KAMPONG GAJAH	BUTTERWORTH	12200				
5290	TETUAN NADZARIN KUOK PUTHUCHEARY & TAN	NO.225 A,	JALAN BURMA,		10050	04-2278995	04-2269210		04-2278997
9567	TETUAN NAIM & IZUDDIN	NO. 16A, JALAN PERDA SELATAN,	BANDAR PERDA,		14000	04-5381248			04-5381247
9460	TETUAN NASIR IZAD & CO	NO. 5, TINGKAT1,	LORONG TELUK AIR TAWAR,	TAMAN AIR TAWAR INDAH,	13050	04-3515351			04-3516351
9909	TETUAN NASRIZAL TEONG & CHOO	NO.41, 2ND FLOOR	JALAN BAGAN BARU	TAMAN BAGAN BARU	12000	04-3053746			
3568	TETUAN NAVA, SUBRA & CO	1ST FLOOR, ROOM B	NO. 29 BEACH STREET		10300	042631058			042633472
3623	TETUAN NEOH, NORIZAH & CO	NO. 140 & 141, TINGKAT 1,	JALAN MASJID 1,	TAMAN PEKAN BARU	08000	04-4232770			04-4233776
9486	TETUAN NG & TEO	NO. 3, 2ND FLOOR, LORONG BAGAN TAMBUN,	TAMAN BAGAN TAMBUN,		14100	04-5060908			04-5020907
3768	TETUAN NG SEE KEE & LEONG	NO. 2 JONES ROAD			10250	04-2271229			04-2278229
9359	TETUAN NG SENG KANG & PARTNERS	63-5, TINGKAT 1 & 2,	JALAN ALI,		84000				
3208	TETUAN NGAN & TAN AND PARTNERS	10 Tingkat 1	Jalan Selat		36000	05-6221864	05-6223900		
3209	TETUAN NGAN & TAN AND PARTNERS	79	J.Sultan Abd Jalil	(Jalan Clarke)	30300	05-2534016	05-2534008	05-2537435	
9543	TETUAN NIZAM HASWIRA & PARTNERS	NO.19A,TAMAN AMAN			08000	04-4257718	04-4247140		04-4239827
3229	TETUAN NIZAM HASWIRA & PARTNERS	22A, LORONG BERTAM INDAH 12			13200	045758586			04-3236020
3677	TETUAN NOOR ASYIMAH & ASSOCIATES	NO. 8B, TINGKAT 2,	JALAN TODAK 3,	PUSAT BANDAR SEBERANG JAYA,	13700	04-3908455			
3465	TETUAN NOOR HASSAN & CO	NO. 111-E	LORONG MACALISTER,		10400	04-2285653			04-2285653
5177	TETUAN NOORHELMEE & MAZUAR	NO.2B. TINGKAT 2,	WISMA BANDARAN,	JALAN IBRAHIM,		04-4223644	04-4244907		04-4223644
9514	TETUAN NOORZARINAH & PARTNERS	NO. 127A, JALAN MASJID KAPITAN KELING,			10200	04-2624405			
3468	TETUAN NOR & CO.	no. 13, Tingkat 1	lorong 1, Taman Ria,	Sungai Petani	08000	04-4424332			04-4424332
9336	TETUAN NOR AMALINA & FIZUAR	NO. 22, FIRST FLOOR,	JALAN SEMBILANG 2,		13700	04-3970177			04-3975126
3657	TETUAN NOR DING & CO	95, 1ST FLOOR	TAMAN PEKAN BARU	JALAN PENGKALAN	08000	04-4226928	04-4226467		04-4226920
3766	TETUAN NOR, SARINA & CO.	NO 3834, LOT B,	JALAN KOLAM IKAN		11900	018-4000713			
3508	TETUAN NORA HAYATI & ASSOCIATES	NO.8 (TINGKAT 1)	JALAN INAI OFF JALAN	IMBI,					
5210	TETUAN NORASHIDAH & PARTNERS	21-23(TINGKAT 4),	WISMA KOPERASI	MERCANTILE BERHAD,	50300				
9271	TETUAN NORASHIKIN, YONG & PARTNERS	NO. 23A JALAN LAGENDA 12	LAGENDA HEIGHTS		08000	044231188/1189	04-4441189		04-4441187
9341	TETUAN NORASHIKIN, YONG & PARTNERS	NO. 111, JALAN DAGANGAN 2,	PUSAT BANDAR BERTAM PERDANA,		13200	04-5783767	04-5783768		04-5783769
9608	TETUAN NORIATI SHAHIDA & CO.	NO. 2B TINGKAT 2	WISMA BANDARAN	JALAN IBRAHIM	08000	04-4223644	04-4244907		04-4223644
9541	TETUAN NORLIZA & ASSOCIATES	NO. 31-13A-11, THE CEO,	LEBUH NIPAH 5,		11900	04-6432228	04-6371483		04-6371484
5355	TETUAN NORYUSLINDA & NASARUDIN	NO.188,TKT.1,	JALAN LEGENDA 7,	LEGENDA HEIGHTS,		04-3331266			
9232	TETUAN ONG & ASSOCIATES	NO. 5, SOLOK JONES,			10250	04-2285678	04-8182018		04-8182088
9383	TETUAN ONG & ASSOCIATES	No.488 A-10-03,	Penas Tower,	Jalan Burmah,	10350	04-2266282			04-2267282
9347	TETUAN ONG JAYA & CO	NO. 7B, JALAN RAJA UDA,	PUSAT PERNIAGAAN RAJA UDA,		12300	043317753			043327753
5356	TETUAN ONN & PARTNERS	NO.13, JALAN KEMUJA,	OFF JALAN BANGSAR,	59000 KUALA LUMPUR.			03-2282928	03-2282157	603-22821239
9450	TETUAN OO GIN SUN, BAKAR & CO	NO. 1526, TINGKAT 1,	JALAN MAHSURI,		05000	04-7310622			04-7317793
3433	TETUAN OO GIN SUN, BAKAR & CO	24F (TINGKAT 1)	JALAN KAMPUNG BARU,	08000 SG. PETANI					
9471	TETUAN OOI & WONG	NO. 1-3-2, I-AVENUE	MEDAN KAMPUNG RELAU		11900	04-6370609			04-6180610
3597	TETUAN OOI ENG CHOO & ASSOCIATES	NO. 45 (1ST FLOOR),	JALAN FREE SCHOOL,	11600 PENANG		04-2835488			04-2812571
3346	TETUAN OOI LEE & CO.	2-31,TINGKAT KIKIK 7	TMN INDERAWASIH		13600	043993762	04-2619679	04-2628899	04-2617043
3358	TETUAN OOI SIEW KIM & CO	NO. 97, LEBUH BISHOP			10200	04-2636537	04-2636726	04-2614594	04-2636726
9487	TETUAN OOI'S CHAMBERS	NO 13A, JALAN JINJANG AMAN 16,	JINJANG UTARA,		52000	012-3148012			03-62426407
3382	TETUAN OTHMAN HASHIM & CO.	SUITE 7.01, 7TH FLOOR,	MWE PLAZA, NO. 8,	LEBUH FARQUHAR,	10200	04-2912688			04-2962693
3187	TETUAN P. G. LIM & CO.	9th Floor	40B Building	Medan Perak	50050	03-2380155	03-2380154	03-2384182	03-2324959
9509	TETUAN P.Y.OOI & ASSOCIATES	NO. 16, SOLOK TAVOY,			10050	04-2290929			04-2288929
3442	TETUAN PAKHRUDDIN & PARTNERS	NO. 153,	1ST FLOOR MEDAN KIKIK 1,	TAMAN INDERAWASIH	13600	04-3975128			
3536	TETUAN PALANI	121, 2ND FLOOR	MEDAN KIKIK 1	TMN INDERAWASIH	13600	04-3978167			04-3978202
5365	TETUAN PARAM & CO	4879, TINGKAT 1,	JALAN KAMPUNG BENGALI,		12200	04-3323802			
9345	TETUAN PATRICK SEE & CO	No.123A, Ground Floor,	Wisma Lister Garden,	Jalan Macalister	10400	042265648			042269107
9458	TETUAN PEI NIE LAU & CHOW	LEVEL 10, UNIT 10 (I)(A)	WISMA BOON SIEW	PENANG ROAD	10000	04-3701179/80			04-3751302

3232	TETUAN PETER HUANG & RICHARD	368-3-1 & 2	Belisa Row	Jalan Burma	10350	04-2276862	04-2277237		04-2273996
3430	TETUAN PETER MIRANDA & CO.	SUITE 7.01, 7TH FLOOR		NO. 25 LIGHT STREET	10200	04-2619592			04-2634162
9170	TETUAN PHEE, CHEN & UNG	11B, JALAN TAVOY	10050 PENANG		10050	04-2291932	04-2295932		04-2275933
9473	TETUAN POON, ASYRAQ & LISA	31, PERSIARAN MIDLANDS			10250	04-2288688			04-2266766
5368	TETUAN PRASAD ABRAHAM & ASSOCIATES	189 JALAN TUN RAZAK	KUALA LUMPUR		50400				
3039	TETUAN PRESGRAVE & MATTHEWS	1ST FLOOR	NO 2 LEBUH PANTAI		10300	042626155			
9560	TETUAN PROHARTA CONSULTANCY SDN BHD	NO 81-1, JALAN DAGANGAN 4,	PUSAT BANDAR BERTAM PERDANA,		13200	04-5754178			04-5752259
3042	TETUAN QUAH & YEAP	18-27-A,	Gurney Tower,	Persiarian Gurney	10250	04-3712333			04-3713832
3737	TETUAN R SANKRA KRISHNAN & CO	NO 51, BISHOP STREET	10200 PULAU PINANG			04-2643690			
5348	TETUAN R.NETHAJI RAYER & CO	NO. 27-A	JALAN ZAINAL ABIDIN		10400	042295359/8692			
3624	TETUAN R.S. MANIAM & CO	11 (TOP FLOOR),	JALAN IBRAHIM,		08000	04-4215259			04-4229127
3744	TETUAN RAHIM & CO INTERNATIONAL SDN. BHD.	(PENANG) SDN. BHD.	UNIT 10.01, LEVEL 10, MENARA	KWSP, NO. 38 JL. SULTAN AHMAD	10050				
9493	TETUAN RAHIM & CO INTERNATIONAL SDN. BHD.	NO. 73-1, JALAN TODAK 6,	PUSAT KOMERSIAL SUNWAY PERDANA,		13700	04-3842036	04-3842096		04-3842001
3419	TETUAN RAHIM & CO.	Suite 3.04 ,	PENANG PLAZA	Jalan Burma	10050	04-2630987	04-2630988		
3539	TETUAN RAINE & HORNE INTERNATIONAL ZAKI & P	14, PENANG STREET,			10300	042626888			
9447	TETUAN RAJEN & ASSOCIATES	SUITE 604, 6TH FLOOR,	PENANG PLAZA,	NO. 126 BURMAH ROAD,	10050	04-2265751	04-2265750		04-2265752
9609	TETUAN RAJENDRAN & CO	TINGKAT SATU, NO. 127	LEBUH PENANG		10200	04-2637702			04-2637697
3411	TETUAN RAM PILLAI & ASSOCIATES	1, GREEN HALL			10200	04-2614504	04-2614500		04-2634852
9426	TETUAN RAM REZA & MUHAMMAD	NO. 485-B, TINGKAT 2,	JALAN PERMATANG RAWA,	BANDAR PERDA,	14000	04-5484774			04-5489774
3438	TETUAN RAMLI AMAR JIT & TAN	No. 32, Ting. 1	Tmn. Sri Tunas	Jln. Tengah	11950	04-6461875	04-6461876		04-6461871
3443	TETUAN RAVIN & ASSOCIATES	No. 18-C, Ting. 2	Bgn. PKNK	Jln. Tunku Abidah	09000	04-4910975	04-4910973		04-4910976
3251	TETUAN RAZAK & CO.	NO 7, GROUND FLOOR	PENANG STREET		10200	04-2615846			
3044	TETUAN RAZIAH & PARTNERS	UNIT 1-3-112A, I-AVENUE	NO 1, JALAN TUN DR AWANG		11900	04-6381638	04-6381637	04-6381636	04-6381639
3723	TETUAN RAZIF JAMIL & PARTNERS	WISMA RAZIF JAMIL	B 56 & B 57 JALAN SEJATI 3/2	TAMAN SEJATI INDAH	08000	04-4313309	04-4377318		04-4313312
9520	TETUAN REGINA DANIEL & CO	488B-2-21, ONE STOP	MIDLANDS PARK CENTRE	JALAN BURMA	10350	04-2288908			04-2289308
3661	TETUAN REGROUP ASSOCIATES								
3662	TETUAN RHINA BHAR & CO								
9517	TETUAN RIDHUWAN & PARTNERS	NO. 60, TINGKAT 1, JALAN SERDANG 1,	PUSAT PERNIAGAAN SERDANG,		13200	04-5742382			04-5742362
5216	TETUAN RIZAL & HAFEZ	4B, BANGUNAN AL-IKHWAN	PUSAT PERNIAGAAN PUTRA	JALAN PUTRA D, KELANG LAMA	09000	04-3247099			04-3247199
3575	TETUAN RIZAL & HAFEZ	NO. 7099, 2ND FLOOR	JALAN BAGAN AJAM	BUTTERWORTH	13000	043247099			043247199
9521	TETUAN RIZAL & HAFEZ	NO. 57, JALAN DESA JAYA 1	TAMAN DESA JAYA		08000	019-4106113			
9464	TETUAN ROS, LEE & CO	NO. 27, 1 ST FLOOR,	TINGKAT MAWAR, TAMAN MAWAR,		12300	04-3130807			04-3140807
3478	TETUAN ROSHIDAH OSMAN & PARTNERS	No. 73-2, TINGKAT 2,	KOMPLEKS SUNWAY PERDANA,	JALAN TODAK 6,	13700	04-3839777	04-3839999	04-3839888	04-3866033
3406	TETUAN ROSIDI MUSTAFA & HARRYZAN	NO. 21	LORONG BERTAM INDAH 1	TAMAN BERTAM INDAH	13200	04-5756577			
9167	TETUAN ROSIDI MUSTAFA & HARRYZAN	NO. 9-1,JALAN SEETEE AISAH	TAMAN WAKAF AISAH		13700	04-3866071			04-3866081
3189	TETUAN ROSLI DAHLAN SARAVANA PARTNERSHIP	SUITE S-21-E & F, 21ST FLOOR	MENARA NORTHAM	NO.55, JLN SULTAN AHMAD SHAH	10500	04-3701122			04-3705678
3646	TETUAN ROSNI HAIDA & ASSOCIATES	NO. 5B, TINGKAT 1,	BANGUNAN AL-IKHWAN,	JALAN KELANG LAMA,	09000	04-4911744	04-4911844		04-4911844
3573	TETUAN ROWENA YAM & ASSOCIATES	NO.441-4-7,PULAU TIKUS PLAZA	JALAN BURMAH		10350	04-2292099			04-8183099
5147	TETUAN ROZALI ISMAIL & CO.	NO.1,(TINGKAT 1 & 2)	JALAN TENGGU AMPUAN	ZABEDAH F9F,					
3121	TETUAN RUSMIN IDA & TARYNA	SUITE 12-04, TINGKAT 12,	MENARA KWSP,	JALAN SULTAN AHMAD SHAH	10050	04-2287655	04-2278655		04-2297655
9881	TETUAN S PARAM & G THILA	No.32-B, 2nd Floor	Jalan Todak 4	Pusat Bandar Seberang Jaya	13700	04-3988966	04-3977967		04-3831558
5146	TETUAN S S CHING & ASSOCIATES	2, JALAN TROPICANA	UTARA, P J U 3,	SUNWAY DAMANSARA,		03-7880199			
9419	TETUAN S. ANNIE & ASSOCIATE	Suite 01, Penthouse Bangunan	Tabung Haji,	No.45, Green Hall	10200	042642726			042642140
3518	TETUAN S. KUPPUSAMY, FADZIL & CO	27 TINGKAT ATAS	JALAN BAYU,KULIM		09000	04-4931593			
9397	TETUAN S. RETHINAKUMAR & ASSOCIATES	NO.47, 1ST FLOOR,	ROOM 1A, MUTIARA I & P,	GREENHALL,	10200	04-2620460			04-2620460
3689	TETUAN S. S. LIM NG & PARTNERS	NO. 122, 1ST FLOOR,	JALAN MASJID 1	TAMAN PEKAN BARU,	08000	04-4230643/4			04-4230644
3690	TETUAN S. SUREIANDER & ASSOCIATES	NO. 99-B, TAMAN PEKAN BARU,	JALAN PENGKALAN,	SUNGAI PETANI,	08000	04-4234072			04-4234081
3640	TETUAN S.E. LIM & CO	NO. 7A (1ST FLOOR),	JALAN CLOVE HALL,		10050	04-2261023			04-2261093
3614	TETUAN S.K GOH, CHAN & CO	58-5-1, FORTUNE HEIGHTS	CANTONMENT ROAD		10250	04-2298754			04-2298757
9490	TETUAN S.K.GOH, CHAN & CO	NO. 29, JALAN WESTLANDS,			10400	04-2283030	04-2293131		04-2283131
5281	TETUAN S.KUPPUSAMY, FADZIL & CO.	NO.27, TINGKAT ATAS,	JALAN BAYU,	09000 KULIM,	09000	04-4908132	04-4931593		
3533	TETUAN S.RASADURAI & ASSOCIATES	NO.35-V, MARKET ROAD	34000 TAIPING,		34000	018-5733112			
3528	TETUAN S.S. TEOH & GOH	287-A6, 1ST &	2ND FLOOR	JLN TUNKU IBRAHIM	09000	04-4917248			04-4917249

9554	TETUAN S.S. THAM & CO	7-02, LEVEL 7,	WISMA PENANG GARDEN,	42, JALAN SULTAN AHMAD SHAH,	10050	04-3706809			04-3706810
3439	TETUAN S.S.LIM & PARTNERS	32 (TINGKAT 2),	JALAN MAWAR 2,	TAMAN PEKAN BARU,	08000	04-4230643			
3495	TETUAN SABARIAH & PARTNERS	NO 1784, KAMPUNG BARU,	POKOK SENGA		13200	04-5751293	046211030		046211020
3510	TETUAN SABARUL AZMAN & ASSOCIATES	159F, TINGKAT 1,	JALAN TUNKU PUTRA	KULIM	09000	04-4919881			04-4913627
3563	TETUAN SABRI AHMAD & CO	5, TINGKAT 2,	BANGUNAN PKNK	JALAN ASAAD, KULIM	09000	04-4903700			
3570	TETUAN SAIF ARIFF & ROHAIZAT	11A, 1ST FLOOR	JHALAN TODAK 4	BDR SEBERANG JAYA	13700	04-3707587			
3651	TETUAN SALMAN, APANDI, MIZI & AZMI	NO. 34-2	LORONG PAUH JAYA 1/1	TAMAN PAUH JAYA	13700	043974148	043985195		043985195
3012	TETUAN SAN & ASSOCIATES	10th Floor	Menara Northam	55, JLN SULTAN AHMAD SHAH	10050	04-2291188			04-2288453
3037	TETUAN SAN & ASSOCIATES	NO 10, TINGKAT KIKIK 7,	(2ND FLOOR)	TAMAN INDERAWASIH,	13600	04-3977577			04-3977517
3571	TETUAN SARAVANADEVI & ASSOCIATES	NO.3633 TINGKAT ATAS,	JALAN BAGAN LUAR,		12000	04-3316400			04-3321152
3123	TETUAN SARIMAN & GOIK	37-1 LORONG USAHANIAGA 1	TAMAN USAHANIAGA		14000	04-5396962			04-5396962
9320	TETUAN SARMILA THEVIGA & CO	B-5-8, SUNWAY BUSINESS PARK,	PUSAT BANDAR SEBERANG JAYA,		13700	04-3054661			04-3708913
3543	TETUAN SAVILLS (PENANG) SDN. BHD.	NO. 1-1-40,	ELIT AVENUE BUSINESS PARK	JALAN MAYANG PASIR 3,	11960	04-6386985			04-6386975
9532	TETUAN SC HENG & LAU	6A LORONG DELIMA 20,			11700	0125825272			
9515	TETUAN SC TAN	UNIT 7, 9 TH FLOOR,	HEXAGON TECH PARK,	NO.105, JALAN GURDWARA,	10300	04-2936382			
9127	TETUAN SEE, RAMSUN & TAN	NO. 8,	TAVOY ROAD,		10050	04-2295811			
9528	TETUAN SH TAN, YONG & CO	18-18-B, GURNEY TOWER,	PERSIARAN GURNEY,		10250	04-2965223			04-2965224
7163	TETUAN SHAFIQ KADER & SHAH	70-3-43, D'PIAZZA MALL,	JALAN MAHSURI,	BAYAN BARU,	11900	04-6300888			
3731	TETUAN SHAHRAN HASHIM & PARTNERS	6919, 1ST FLOOR,	JALAN ONG YI HOW,	BUTTERWORTH	13400	04-3328266			
9264	TETUAN SHAHRAN HASHIM & PARTNERS	NO. 17A, LORONG PERDA SELATAN 2,	BANDAR PERDA,		14000	04-5381211			04-5372212
3301	TETUAN SHAHRAN HASHIM & PARTNERS	NO. 11A-1, LORONG	USAHANIAGA 4, TAMAN	USAHANIAGA,	14000	04-3328266	04-5515080		04-3326266
9268	TETUAN SHAIK AZRIN & CO.	21A, JALAN SS21/37,	DAMANSARA UTAMA,		47400	0377252890	0377252739		0377252459
5199	TETUAN SHAMSUDIN BAHARI & RAFIDI	NO.44-A TINGKAT 1	JALAN TODAK 4	BANDAR SEBERANG JAYA	13700	04-3326641			04-3326104
5226	TETUAN SHANMUGAM & CO.	NO.61-C (TINGKAT 2)	BANGUNAN TABUNG HAJI,	JALAN ASTON,		04-5390495			
9340	TETUAN SHARIFAH, OOI & CO.	1-L3-11 METRO AVANUE	LINTANG HAJJAH REHMAH		11600	04-2814889			04-2814889
5110	TETUAN SHARIFUL AZHAR & PARTNERS	NO.177, TINGKAT SATU & DUA	JALAN LAGENDA SATU,	LAGENDA HEIGHTS,	08000	04-4248468			
3017	TETUAN SHARIFUL AZHAR & PARTNERS	NO. 3A TINGKAT SATU	LORONG BERTAM INDAH 1	TAMAN BERTAM INDAH	13200	04-5758044	04-5758357		04-5758355
3638	TETUAN SHARIFUL AZHAR & PARTNERS	NO.14, TINGKAT DUA	JALAN TODAK 2	SEBERANG JAYA	13700	04-3987126			043981125
9413	TETUAN SHARINA BEGUM RAMA & ASSOCIATES	413-A, SUITE B	BURMA ROAD	PULAU TIKUS	10350	04-2266547			04-2266475
3290	TETUAN SHARIZAI & TAN	Lot E1 & E2,Lvl 4	Blok E(South)	Pusat B.Damansara	50490	03-2541755			03-2549755
9145	TETUAN SHARIZAT & TAN	Lot E1 & E2,Lvl 4	Blok E(South)	Pusat B.Damansara	50490	03-2541755			03-2549755
3351	TETUAN SHEN & ASSOCIATES	368-5-2, BELLISA ROW,	JALAN BURMAH.		10350	04-2280080			04-2289080
5231	TETUAN SHOOK LIN & BOK	20TH.FLOOR,	ARAB-MALAYSIAN BLDG	55,JALAN RAJA CHULAN	50200	03-20311788			
3577	TETUAN SHUKOR & CO	PRIME CHAMBERS,	NO. 2, LEVEL G, 1, 2 & 3	LORONG PERDA SELATAN 2,	14000	04-5308657	04-5372655		04-5302655
7174	TETUAN SIAU SUEN MIIN & TAN	NO 2, 2 ND FLOOR	JALAN SELASIH	TAMAN SEMARAK	09000	04 491 8943			
3654	TETUAN SIDEK TEOH WONG & DENNIS	LEVEL 16 MENARA BUMIPUTRA-COMMERCE	NO. 11, JALAN RAJA LAUT		50350	0326923000			032693030
3734	TETUAN SIM & SEAN	LEVEL 15, UNIT 15C	WISMA BOON SIEW	NO.1, PENANG ROAD	10000	04-2628768			04-2623632
3345	TETUAN SITHAM & ASSOCIATES	4-B,	BROWN ROAD,		10350	04-2299905			04-2299978
9499	TETUAN SK NG & ASSOCIATES	6-6-30, KOMPLEKS FARLIM,	LEBUHRAYA THEAN TEIK,		11500	019-4161689			04-8281989
3295	TETUAN SKRINE & CO.	UNIT NO. 50-8-1 8TH FLOOR	WISMA UOA DAMANSARA	50 JLN DUNGUN DAMANSARA HEIGHTS	50490	03-2548111			04-2543211
3296	TETUAN SKRINE & CO.	P.O Box 10987			50732				
9427	TETUAN SOON & PARTNERS	NO.7069, 1ST FLOOR,	JALAN ONG YI HOW,	KAWASAN PERINDUSTRIAN RINGAN TERAS JAYA,	13400	04-3200163	04-3140163		04-3134163
3461	TETUAN SOON & POH	NO. 20, PERSIARAN MIDLANDS			10250	04-218 9090			04-2280125
9412	TETUAN SOON & POH	NO. 11A, FIRST FLOOR,	JALAN PANTAI JERJAK 13,		11900	04-6599090			04-6590909
9433	TETUAN STEPHEN & CO	NO. 10, LORONG TERAS JAYA 8 (2 ND FLOOR)	KAWASAN PERNIAGAAN TERAS JAYA,		13400	04-3322234	013-5074766		04-3322234
9317	TETUAN STEVEN NYU & PARTNERS	NO. 4, CANGKAT DELIMA 1,	TAMAN ISLAND GLADES,		11700	010-4616973			04-8249633
9430	TETUAN SUBASH & CO	NO. 12A-B, JALAN TODAK 4,	BANDAR SEBERANG JAYA,		13700	04-3983955		04-3985961	
3460	TETUAN SUBBIAH RAYAN AND CO	26 TINGKAT SATU	JALAN BAYU SATU		10200	2622835			04-2622825
3576	TETUAN SUBRA, SUMARNI & ASSOCIATES	NO. 11-A LORONG ENDAH 4,	BROWN GARDEN,		11700	04-6581960			04-6591960
3706	TETUAN SUHAIMI, YAHYA & CO.	NO. 28, TINGKAT 1,	JALAN WAWASAN 4,	TAMAN WAWASAN JAYA,	34200	05-7173453	05-7176051	05-7168134	05-7173453
9522	TETUAN SUNNY KHOO & COMPANYY	2D-1-2 MEDAN ANGSANA SATU,	BANDAR BARU AIR ITAM,		11500	04-8292545			04-8292560
3277	TETUAN SUPRAMANIAM & PARTNERS	No.9B, Lorong Perda Selatan 2,	Bandar Perda		14000	04-5388837			04-5382836
3707	TETUAN SURIA ROSMAH & ASSOCIATES	NO 363-P,	JALAN SULTAN AZLAN SHAH,		11700	04-6553953			04-6551953

3519	TETUAN SUSIE SEE,NORBAYA & CHEAH	UNIT A-5-6 BLOCK A,	MEGAN PHILEO	PROMENADE, 189 JALAN	50400	03-2166825	03-2166625	03-2166725	
9452	TETUAN SY CHEONG & PARTNERS	NO. 46B, (2ND FLOOR),	JALAN TODAK 2,	PUSAT BANDAR SEBERANG JAYA,	13700	04-3902030			04-3902030
9466	TETUAN SYAHANA & ONG	NO. 4, TINGKAT 2,	SUSURAN TUANKU HAMIHAH,	PUSAT PERDAGANGAN TUNKU HAMIHAH,	05150	04-7301354			04-7301354
3549	TETUAN SYARIKAT KAM WOON WAH	SUITE 103 FIRST	FLOOR, BLOK B, WISMA	SEMANTAN, 12 JLN	50490	0320938030			
3466	TETUAN SYARIKAT LIM KIAM HOON	No. 142,	Jln Tunku Putra		09000	04-4901298	04-4900020		04-4901244
3284	TETUAN SYARIKAT NG & ANUAR	NO. 65-A, 2ND FLOOR,	JALAN PENGKALAN,	TAMAN PEKAN BARU,	08000	04-4211880			04-4216535
3013	TETUAN SYARIKAT NG & ANUAR	NO. 207, 1ST. FLOOR	SUSURAN SULTAN ABDUL HAMID 8	FASA 2, KOMPLEKS SULTAN ABDUL HAMID	05050	04-7724880			04-7721895
9500	TETUAN SYAZWANI & ASSOCIATES	A26, TINGKAT 1	JALAN PENAGA 1	TAMAN PENAGA	08000	0182987110	044314738		
9884	TETUAN SYAZWANI CHE AZIZ & CO.	No.586 (First Floor)	Lorong Kemuning 1	Taman Kemuning	09000	04-4901082	018-2614719		
9559	TETUAN SYUHADA ISMAIL & CO	NO. 5-1, JALAN DAGANGAN 12,	PUSAT BANDAR BERTAM PERDANA,		13200	04-5773083	012-9242822		
3748	TETUAN T.C. LIM & CO	NO. 295,(1ST. FLOOR),	JALAN KUALA KETIL,	SUNGAI PETANI,	08000	04-4212877	04-4226253		04-4212854
5250	TETUAN T.E.TEOH WONG & CO.	NO.29 (TINGKAT 2),	JALAN IBRAHIM,	08000 SUNGAI PETANI,		04-4250152	04-4250153		
5247	TETUAN T.G.LEE & ASSOCIATES	NO.74 B, TINGKAT 2,	JALAN PERAI JAYA 2,	BANDAR PRAI JAYA,	13600	04-3972680			
7130	TETUAN T.THARUMA & ASSOCIATES	NO. 86, LEBUH GEREJA (CHURCH STREET)	PENANG		10200	04 2641267			
3306	TETUAN TAM, SHUKRI & ASSOCIATES	132B & C, 1ST & 2ND FLOOR	JALAN MASJID-1, TAMAN PEKAN BARU	Sungai Petani	08000	04-4227291			
9495	TETUAN TAN & ASSOCIATES	47-2, VANTAGE POINT,	JALAN LENGGONG,		11600	04-2822828			018-6252827
9511	TETUAN TAN & EWE	NO. 26-1, LORONG MURNI 9,	TAMAN DESA MURNI,		13800	04-3565828			04-3565628
3756	TETUAN TAN & O.G. KING	NO. 954,	JALAN BAGAN AJAM	RESIDENSI ZAMRUD	13050	04-3200986/386			04-3240686
3318	TETUAN TAN & O.G.KING	CENTURY BAY, 2ND FLOOR	5, LINTANG PANTAI JERJAK		11700	04-6605287			04-6595115
3625	TETUAN TAN & SIAH	1ST FLOOR NO. 21,	JALAN MAJU,		14000	04-5401288	04-5401289		04-5401286
9453	TETUAN TAN & TOH	NO. 109A, SEANG TEK ROAD,			10400	04-8931988	012-4424347		
9446	TETUAN TAN & TOH	NO. 9, LINTANG GLUGOR,			11600	016-5202171			04-2817489
3312	TETUAN TAN BAK LEE & CO	NO. 34, TINGKAT ATAS	JALAN SELAT, TAMAN SELAT		12000	04-3319310	04-3317736	04-3328206	
3544	TETUAN TAN BAN CHENG & ASSOCIATES	45C-3-1, MENARA KUDA LARI,	JALAN LAHAT,	PULAU PINANG	10450	048243207			2625728
3315	TETUAN TAN BENG HONG & CO	No. 41-4-A, 4th Fir	Wisma Berjaya Penden	No. 41 Cantonment Ro	10250	04-2292944			04-2269942
3755	TETUAN TAN CHIA MIN & PARTNERS	PEGUAMBELA & PEGUAMCARA,	CHAMBERS 17,	NO.17, LORONG THATON	10350	04-2286352			04-2261731
3693	TETUAN TAN CHONG & CO.,	TINGKAT ATAS,	NO. 297, JALAN MEWAH 8,	TAMAN MEWAH 2,	09600	04-4846117			04-4846125
3743	TETUAN TAN CHUAH SHUAIB & CO	NO. 5021B, TINGKAT 1, JALAN	RAJA UDA	BUTTERWORTH	12300	04-3311377			
3415	TETUAN TAN HENG & ASSOCIATES	Lot 87,(2nd Floor)	Jln Teoh Moh Soo	KULIM	09000	04-4951709	04-4915992		04-4953877
3416	TETUAN TAN HENG & ASSOCIATES	76 TINGKAT BAWAH	Jln Mawar 1,	TAMAN PEKAN BARU	08000	04-4225651	04-4225651		04-4225654
3655	TETUAN TAN LEAN TEE & CO	NO. 25 JALAN IRRAWADI			10050	04-2286699			
5197	TETUAN TAN LOK HEAH & ASSOCIATES	NO.22A & 22B, JALAN MAJU JAYA,	PUSAT PERNIAGAAN MAJU JAYA,	14000 BUKIT MERTAJAM	14000	04-5373428	04-5373488		04-5372423
3665	TETUAN TAN SIEW KIN & ASSOCIATES	441-2-9, PULAU TIKUS PLAZA,	JALAN BURMA,		10350	04-2297668	0124849101		04-2287768
5366	TETUAN TAN, CHONG & CO.	48, LORONG KURAU 1,	TAMAN CHAI LENG,		13700	04-3970198			
3314	TETUAN TANG KHYE KIAN & CO	NO. 11, TINGKAT 1,	LEBUH GEREJA,		10200	04-2698111			04-2613981
9534	TETUAN TANG, LING & PARTNERS	NO. 43, TINGKAT 1,	LORONG TANGLING INDAH 1,	TAMAN TANGLING INDAH,	14100	012-4742185			
3305	TETUAN TAWFEEK, BADJENID & PARTNERS	SUITE S-3-A&B, 3RD FLOOR,	NORTHAM SUITE,	NO.55 JALAN SULTAN AHMAD SHAH,	10050	04-2277142			
3304	TETUAN TAWFEEK, BADJENID & PARTNERS	LEVEL 16, SUITE 1, NB TOWER,	5050, JALAN BAGAN LUAR		12000	04-3333842			
3523	TETUAN TAY CHAI HUAT & CO	NO. 296 & 297,JLN KELAB CINTA	SAYANG	TMN BANDAR BARU	08000	04-4412607			
9316	TETUAN TAY CHAI HUAT & CO.	NO.26, 1ST FLOOR,LORONG TANJUNG AMAN 2,	TAMAN TANJUNG AMAN,	OFF JALAN RAJA UDA,	12300	04-3338872	04-3338871		
5209	TETUAN TAY, TEE & NASIR	NO.6, JALAN TUN	SAMBATHAN 3,	BRICKFIELDS,	50470				
3711	TETUAN TAY, TEE & NASIR	61-1 JALAN CEMPAKA 1/2	PERSIARAN CEMPAKA,	AMANJAYA	08000	04-4481140			
9131	TETUAN TEH & ASSOCIATES	7TH FLOOR,	BANGUNAN MBSB,	13-15 LEBOH AMPANG,	50100	03-2301618	03-2301618	03-2323243	03-2301617
3716	TETUAN TEH BENG-YAM & ASSOCIATES	16, JALAN KAJANG,			10150	604-2298479			604-2299479
3087	TETUAN TEH BENG-YEAM & ASSOC.	NO. 34, MEDAN KIKIK 1,	TAMAN INDERAWASIH		13600	04-3866265			04-3866265
9568	TETUAN TEH SHELL MIN & CO	NO. 6950, TINGKAT 1,	JALAN RAJA UDA,	KAWASAN PERNIAGAAN RAJA UDA,	12300	04-3056093			04-3056093
3311	TETUAN TEJA SINGH PENESAR & CO	33 Beach Street	PULAU PINANG		10300	04-2625713	04-2622371		
9508	TETUAN TEOH KEAT WEE & CO	NO. 30-1A, TINGKAT 1, JALAN PPM 4,	PLAZA PANDAN MALIM BUSINESS PARK,	75250, MELAKA		014-3387415			06-3362767
5118	TETUAN TEOH SAW & ASSOCIATES	60A, JALAN RANGGOON	GEORGETOWN		10400	04-2285515			04-2286515
3728	TETUAN TETUAN RAJ SHANKAR	PEGUAMBELA & PEGUAMCARA	NO. 31, LEBUH ARMENIAN		10200	04-2631098			
9266	TETUAN THAY & JASON LOO	NO. 5-05, WISMA PANTAI,	JALAN WISMA PANTAI,		12200	04-3299255	04-3299257		04-3299256
3394	TETUAN THAYALAN & ASSOCIATES	NO. 24, 1ST FLOOR	PENANG STREET		10200	04-2639521			04-2639522
9542	TETUAN THE CHAMBERS OF B.Y.KHOO	NO. 70 JALAN RAJA SYED SAFFI,	TAMAN CHOO KEE		01000	04-97779319	011-10933910	016-5209319	04-9704114

5207	TETUAN THE CHAMBERS OF CHONG & YOU	36TH FLOOR, SUITE 18-36-A	GURNEY TOWER OFFICE SUITES	PERSIARAN GURNEY	10250	048182678			
3324	TETUAN THILLAIMUTHU & PHOCK KIN	NO.4 QUEEN STREET			10200	04-2621211			
9310	TETUAN THOMAS RODNEY	1ST FLOOR,	NO.2969, JALAN PRAI,	TAMAN INDERAWASIH,	13600	043906836			043906836
9312	TETUAN TJ KHOO & CO.	NO.42, LINTANG BAYAN 14,			11900	04-6432628			04-6432628
3310	TETUAN TOH THEAM HOCK & CO	74-C (1st Floor)	Jln Dato Sagor	Kuala Kangsar	33000	05-7777128	05-7776128		05-7775128
3307	TETUAN TOH THEAM HOCK & CO	NO 18 PERSIARAN PERWIRA	PUSAT BANDAR BARU		34200	057160253			05-7212233
3308	TETUAN TOH THEAM HOCK & CO	16 Jalan Kota			34000	05-8071770	05-8071770	05-8063313	05-8078848
3309	TETUAN TOH THEAM HOCK & CO.	155(1st Floor)	MEDAN KIKIK SATU	Taman Inderawasih	13600	04-3981917			04-3981921
3500	TETUAN TUNG, CHAN & PARTNERS	49 TINGKAT 2, JALAN	TAMAN SELAT	BUTTERWORTH	12000	04-3231011	04-3231012		04-3319195
9429	TETUAN TUNG, CHAN & PARTNERS	NO. 123-H, 2ND FLOOR,	WISMA LISTER GARDEN,	JALAN MACALISTER	10400	04-2269020	04-2269062		04-2269063
9550	TETUAN TUNKU INTAN YASHAR & ASSOCIATES	NO.9-1 TINGKAT 1,	JALAN DAGANGAN 12,	PUSAT BANDAR BERTAM PERDANA,	13200	04-5767657			
3329	TETUAN V.M. MOHAN, FAREED & CO	No. 33, Green Hall			10200	04-2633095	04-2613421		04-2615304
5221	TETUAN V.M.MOHAN , MURUGIAH & ASSOCIATES	2-3A-A, NB PLAZA,	3000, JALAN BARU,		13600	04-3982787			04-3979926
3490	TETUAN V.M.RAVI & ASSOCIATES	5TH FLOOR, ROOM 507,	PENANG CHINESE TOWN HALL BUILDING	NO. 22, JALAN MASJID KAPITAN KELING,	10200	042612600	042638337		042612600
9456	TETUAN VELLA & CO	UPPER FLOOR,	NO. 24-1-2 CHURCH STREET,		10200	04-2613963			04-2613964
3331	TETUAN VELLO & ASSOCIATES	NO. 105, JALAN ANSON			10400	042104520	04-2614520		04-2622884
9276	TETUAN VEON SZU & KOK THYE	161A, TINGKAT 1	PUSAT PERNIAGAAN RAJA UDA	JALAN RAJA UDA	12300	04-3108160			04-3108168
3703	TETUAN VEON SZU & KOK THYE	NO.53 TINGKAT 1	LEBUH BUKIT KECIL	2 SUNGAI NIBONG	11900	04-6468180			04-6461299
9368	TETUAN VEON SZU & KOK THYE	NO. 1442, TINGKAT ATAS,	JALAN BESAR,	TAMAN SUNGAI BAKAP,	14200	04-5822190			04-5822524
9418	TETUAN VEON SZU & KOK THYE	NO. 29C-03-A-02,	PERSIARAN KARPAL SINGH 2,		11600	04-3730331			04-3730329
3715	TETUAN VPC ALLIANCE (PG) SDN. BHD.	NO. 150-A, BLOK F,	WOOLLEY EVENUE,	JALAN RAJA UDA,	12300				
5358	TETUAN W.O.CHAN & MARGARET LIN	NO.78A,	PERSIARAN GREEN HILL	30450, IPOH,		05-2424746			
9501	TETUAN WAN ROHANI & CO	1062-13-10, GREEN GARDEN,	JALAN PAYA TERUBONG,		11060	0111-5412744			
9504	TETUAN WANG & ASSOCIATES	74, TINGKAT ATAS, JALAM JAWI JAYA 1,	TAMAN JAWI JAYA,		14200	04-5828869			04-5820869
3721	TETUAN WANG KUO SHING	16TH FLOOR	WISMA MIRAMA	JLN WISMA PUTRA	50460				
9348	TETUAN WENG ON & ASSOCIATES	NO. 50B, SUITE A,	PUSAT PERNIAGAAN RAJA UDA,	JALAN RAJA UDA,	12300	04-3230115			04-3236615
9422	TETUAN WINNIE & ONG	NO. 19, 1ST FLOOR,	LORONG KAMPUNG JAWA,		11950	016-4419279			04-6371848
9462	TETUAN WONG & LOH	NO. 22, JALAN SERVIS,	OFF JALAN BURMAH,		10050	04-2286989			04-2287989
9467	TETUAN WONG & LOH	NO. 17, 1ST FLOOR	JALAN BUKIT TAMBUN	TAMAN KASAWARI	14100	04-5885989			04-5882989
9484	TETUAN WONG & LOH	NO. 29, 1ST FLOOR,	TAMAN MAWAR,	JALAN RAJA UDA,	12300	04-3102989			04-3102988
9459	TETUAN WONG & LOH	NO. 17-1-3, BAYAN POINT,	MEDAN KAMPUNG RELAU,		11900	04-6115989			04-6116989
5119	TETUAN WONG BEH & TOH	1 FLOOR, NO.173 & 174, JALAN KELAB	CINTA SAYANG,	TAMAN RIA JAYA,	08000	04-4429081			04-4429084
3029	TETUAN WONG CHOOI & MOHD. NOR	51, BEACH STREET,	(GROUND FLOOR),		10300	04-2613955			
3333	TETUAN WONG-CHOOI & MOHD. NOR	NO 15 LORONG MAYANG PASIR 5	TAMAN SRI TUNAS		11950	04-6444655			04-6444892
9358	TETUAN WS ANG & ASSOCIATES	NO. 9, TINGKAT 1,	JALAN CENDANA,	TAMAN CENDANA JURU,	14100	04-5027699			04-5070699
3741	TETUAN X-SCAN PENANG SDN. BHD.	3A & 3B, LEBUH TENGGIRI 2,	PUSAT BANDAR SEBERANG JAYA	PERAI	13700	04-3989100			
3550	TETUAN YAGOO & ASSOCIATES	NO. 17, 1ST FLOOR	KING STREET		10200	04-2624882	04-2637095		04-2633494
9529	TETUAN YAMUNA & CO	NO. 45, 1ST FLOOR,	PENANG STREET,		10200	04-2519860			04-2519860
9441	TETUAN YASMEEN YASIN & CO	THE ONE,	2-1-6 & 2-2-6, TINGKAT MAHSURI 5,		11950	04-6440786			04-6485517
3582	TETUAN YEAP & COMPANY	37, LINTANG KAPAL,	OFF JALAN CHAIN FERRY		12100	04-3321793			
5214	TETUAN YEAP SIEW KIEN & CO	1143, LORONG BELIBIS	2A/1,	TAMAN TUNKU PUTRA,	09000	044952259			
3752	TETUAN YEE & CO	41A, TINGKAT 1, JALAN TEMBIKAI	TAMAN MUTIARA,	BUKIT MERTAJAM,	14000	04-5380882			04-5376882
5106	TETUAN YEW HOCK & LOH	NO.19B (TINGKAT 1),	JALAN DESA JAYA,	BUSINESS TOWN CENTRE	58100				
5367	TETUAN YOGA & K.H.NG	NO.28, 1ST FLOOR,	JALAN MEDAN SAUJANA 2	MEDAN SAUJANA	34600	058051728			05-8061728
9482	TETUAN YT LIM, RASHIDAH & CO	PENTHOUSE ,4TH FLOOR,	NOBLE HOUSE,	NO. 98, LORONG MADRAS	10400	04-2278198			04-2273298
3770	TETUAN YUSLINOVA AHMAD & PETRA OON	NO.18, CHURCH STREET			10200	04-2613911-3	04-2613912		04-2615903
9537	TETUAN YUSUF FAUZIAH & CO.	NO. 56-K, TINGKAT 2,	PERAK PLAZA, PERAK ROAD,		10150	04-2290850			04-2280850
3336	TETUAN YUSUF LEE PATHMA & MARBECK YUSUF	Suite 1B, 1st Floor	The Tower	Plaza Pekeliling	50400	03-4416233			
3018	TETUAN ZAIN AHMAD & ASSOCIATES	NO. 6 TINGKAT 1	JALAN USAHAWAN 2	PUSAT PERNIAGAAN KEPALA BATAS	13200	04-5750830/31			04-3327931
9338	TETUAN ZAIN JOHNSON & ASSOCIATES	1-12B-22, SUNTECH @ CYBERCITY,	LINTANG MAYANG PASIR 3,		11950	04-6461900	04-6462900		04-6461906
3633	TETUAN ZAINAL ABIDIN & CO	SUITE 1803-1806,	18TH FLOOR,	PLAZA PERMATA	50400	0340415266			0340427179
3339	TETUAN ZAINAL AZAHAR & CO.	NO. 7084, TINGKAT 2	JALAN KAMPUNG GAJAH		12200	04-3311035			
3341	TETUAN ZAINAL AZAHAR & CO.	13-C, 2nd Fir	Bangunan PKNK	Jln Tunku Abidah	09000	04-4905878			

3342	TETUAN ZAINAL AZAHAR & CO.	NO. 21-B, TINGKAT 2,	JALAN MAWAR 2,	TAMAN PEKAN BARU,	08000	04-4215132	011-14444081		04-4213768
9438	TETUAN ZAIRUL ZAIN & SYED	NO. 12-1, JALAN DAGANGAN 8,	PUSAT BANDAR BERTAM PERDANA,		13200	04-5770888			04-5770777
3413	TETUAN ZAKARIA & CO.	38, Jalan Selat	Taman Selat		12000	04-3311757			04-3311757
5287	TETUAN ZALINA ABIDIN, ALI & FARIZ	NO.3B, TINGKAT 2,	WISMA BANDARAN,	JALAN IBRAHIM,		04-4223254			
3393	TETUAN ZAWIYAH & ASSOCIATES	NO.3, TINGKAT SATU	JLN SELASIH,	TMN SEMARAK	09000	04-4919009			04-4919959
3622	TETUAN ZAWIYAH & PARTNERS	No.22, Arratoon Road,			10050	04-2292105			04-2262550
9166	TETUAN ZAYUMI MURTADZA & CO.	NO 2851-B, TINGKAT 2,	(CHINA TOWN),JALAN BARU,	BANDAR PERAI JAYA	13600	04-3991779	04-3998992		04-3909779
9530	TETUAN ZUFAIDI & ASSOCIATES	NO. 43A, TINGKAT SATU,	LORONG PERDA SELATAN 2, BANDAR PERDA,		14000	04-5306552			04-5306552
9512	TETUAN ZUFAIDI & ASSOCIATES	NO. 240, TINGKAT 1,	JALAN LAGENDA 9, LAGENDA HEIGHTS,		08000	04-4249969			04-4249969
9424	TETUAN ZUL AZAM & CO	NO. 3, TINGKAT 1,	JALAN USAHAWAN 2,	PUSAT PERNIAGAAN PEKAN BARU,	13200	04-57954887	017-3894880		04-5794880
3338	TETUAN ZULHAIMI & CO	THE OVAL CHAMBER, MASYHUR HOUSE,	NO. 71, TINGKAT 1,	JALAN MENGGUANG,	12200	04-3317089	04-3242089		04-3231207
9277	TETUAN ZURINA HAFIZAH & CO	NO. 20A, TINGKAT 1,	JALAN TODAK 4,	BANDAR SUNWAY,	13700	04-3700557			04-3700558
5218	TETUAN ZURINA HAYATI MEAH & ASSOCIATES	98-2-17B,	PRIMA TANJUNG,	JALAN FETTES,	11200	04-8995236			
9836	TF LEOW & ASSOCIATES	SUITE 13.08, 13TH FLOOR,	PLAZA MWE,	8, LEBUH FARQUHAR,	10200	04-2628686			
9837	THANALETCHIMI & CO.	86, 1st FLOOR, ROOM 1	BISHOP STREET		10200	04-2627510			
9838	THE CHAMBERS OF CHONG & YOU	SUITE 18-36-A, 36TH FLOOR	GURNEY TOWER OFFICE SUITES	PERSIARAN GURNEY	10250	04-8182698			
9839	THE CHAMBERS OF KUMAR & PUVEN	NO. 142, 1ST FLOOR,	JALAN DATO KERAMAT,		10150	04-2285366			
9840	THE CHAMBERS OF MOHAMED FIRDAUS	1-03 (TINGKAT SATU)	KOMPLEKS BAGAN		12200	04-3998882			
9841	THE CHAMBERS OF MOHD IZAD BUQHARY	NO. 13, LEVEL 1, PERSIARAN SEKSYEN 4/10	BANDAR PUTRA BERTAM,		13200	013-4140407			
9842	THE CHAMBERS OF NG & CO.	UNIT 24, 3rd FLOOR	AXIS COMPLEX	NO.35, CANTONMENT ROAD	10350	016-4341891			
9843	THE CHAMBERS OF SHAMSUL QAMAR	27, FIRST FLOOR	JALAN DAGANGAN 12	PUSAT BANDAR BERTAM PERDANA	13200	04-5767709			
9497	THE CHAMBERS OF YU SHIN ONG	UNIT 12A, LEVEL 12.	MENARA KWSP,	JALAN SULTAN AHMAD SHAH,	10050	04-2266203			04-2263903
9844	THE LAW CHAMBERS OF ARASU	3C-17-02, N-PARK	JALAN BATU UBAN, BATU UBAN		11700	04-6552908			
9845	THE LAW OFFICE OF PARMJIT SINGH	NO. 36, 1ST FLOOR	JALAN CIKU	TAMAN CIKU	14000	04-5383610			
9846	THELA & ASSOCIATES	NO. C15, 1ST FLOOR	LORONG CERMAI 8	TAMAN SAMAGAGAH, PERMATANG PAUH	13500	04-3990618			
9847	THURGA & ASSOCIATES	NO.7164, TINGKAT 1	JALAN BAGAN AJAM		13000	04-3310711			
9848	TRIBUS LEX GROUP LAW PRACTICE (Raj Shankar v	NO. 142, 1ST FLOOR	DATO KERAMAT ROAD		10150	04-2285366			
9849	UMMU, ZAMIN & PARTNERS	NO. A70, TINGKAT 1	JALAN 5	CINTA SAYANG RESORT HOMES	08000	04-4465949			
7135	UNIT PENGAMBILAN,	JAB. KETUA PENGARAH	TANAH & GALIAN P, PG	TKT. 1, WISMA PELADA	12200				
5138	UNIT PERANCANG EKONOMI NEGERI	PEJABAT SETIAUSAHA	KERAJAAN,	PARAS 26, KOMTAR	10503				
7132	UNIT PESAKA KECIL,	PEJABAT TANAH	S.P.S.		14200				
9850	V M RAVI & ASSOC.	1st FLOOR, NO.32, LEBUH GEREJA			10200	04-2612600			
9851	V P NATHAN & PARTNERS	95, CHINA STREET			10200	04-2616134/2616			
9852	V S KUMAR & CO.	32, TAMAN JASA,	SEBERANG PERAI TENGAH		14000	04-5026055			
9853	V. PARTHIPAN & CO.	NO. 33, FIRST FLOOR	BISHOP STREET		10200	04-2628233			
9854	V.K. RAJ & BAVANI	NO. 14, LEBUH KAMPUNG BENGGALI			12200	04-3330031			
9855	V.PUSHPA & ASSOCIATES	NO. 12-2, JALAN BETIK MANIS	TAMAN BETIK MANIS		14000	04-5484114			
9856	VAN BUERLE & CO	23, LORONG LEMBAH PREMAI 3	TANJUNG BUNGAH		11200	017-3639829			
9883	VEIZAY & COMPANY	NO.11, TKT 1	JLN INTAN 2/1		86000	07-7718336			07-7726161
9857	W. FARIDLHADI & CO.	SUITE 308, 3RD FLOOR, BANGUNAN TABUNG HA	45, GREEN HALL		10200	04-2509167			
8130	WAN HARON & ASSOCIATES	E-10-05	JALAN SS15/4G	51 Jln Sultan Ahmad	47500				04-2289778
9572	WANG & S.B.WONG	NO 3A (1st FLOOR)	JALAN TODAK 3	PUSAT BANDAR SUNWAY	13700	04-3842916			04-3842917
9859	WEN JACK, SHAIFUDDIN & CO.	NO. 34, LORONG NIPAH 5	TAMAN LIP SIN		11900	04-			
9860	WENG ON & ASSOCIATES	10-12-04	LEBUH RELAU	TAMAN ALOR VISTA	11900	04-			
5185	WILSON WONG & TAN	67A, JALAN SS21/37	DAMANSARA UTAMA	PETALING JAYA	47400				
3215	WINSTON NG & TEOH	14TH FLOOR,	HOTEL ROYAL PENANG,	NO. 3, JALAN LARUT	10050	04-2279891	04-2279519		04-2280273
9878	WONG & LOH	C2-3-3A Solaris Dutamas	No.1, Jalan Dutamas 1		50480	03-64195989			03-64195987
9879	WONG & LOH	No.9-1, Jalan KL 3/11	Taman Kota Laksamana	Seksyen 3	75200	012-4360638			03-64195987
9903	WONG & LOH	No.45, (1st Floor)	Lorong Semarak 1	Taman Semarak	09000	604-4903999			604-4904888
9918	WONG LU PEEN & TUNKU ALINA	21-6, BLOCK B, THE BOULEVARD	MID VALLEY CITY	LINGKARAN SYED PUTRA	59200	03-29388833			03-29388811
7158	WONG-CHOOI & MOHD NOR	NO. 27, 1ST FLOOR,	JLN. MAJU JAYA	PUSAT PERNIAGAAN MAJU JAYA	14000	045398855			04-6444892
3034	WONG-CHOOI & MOHD. NOR	NO. 4987, 1ST FLOOR	JALAN KAMPUNG BENGGALI		12200	04-3324955			
9861	WONG-CHOOI & MOHD. NOR	NO. 28, TINGKAT SATU	JALAN LEGENDA 2	LEGENDA HEIGHTS	08000	04-4242125			

9577	WONG-CHOOI & MOHD. NOR	NO. 25-1 & 25-3	1st & 3rd FLOOR, DATARAN DWITASIK	JALAN DWITASIK 1, BANDAR SRI PERMAISURI	56000	03-91725900			03-91735902
9862	Y P TAN & ONG	NO.2, JALAN KENNEDY,			11600	04-			
3234	Y.B.PENASIHAT UNDANG-UNDANG NEGERI	Pejabat Penasihat	Undang-undang Negeri	Tkt3,Bgn.Bank Negara	10200	04-2623279	04-2635944	04-2636045	04-2625644
9863	Y.C. WONG	NO. 32-A	LORONG ABU SITI		10400	04-2280333			04-2280332
9864	Y.C. WONG	NO.10-05, WISMA PANTAI	JALAN WISMA PANTAI		12200	04-3239331			04-3239332
9865	YAHAYA & PARTNERS	SUITE 4.03 TINGKAT 4	BANGUNAN LEMBAGA TABUNG HAJI	NO. 45 GREEN HALL	10200	04-2616140			
9598	YEE & LEE PARTNERS	NO. 7 (1ST FLOOR)	JALAN LIMA MANIS 4	TAMAN LIMA MANIS	14000	04-5023268			
9588	YEOH SOO CHUIN & CO	LEVEL 11, UNIT 11-1	WISMA BOON SIEW	1 PENANG ROAD	10000	04-2939952			04-2939953
9867	YOGES & CO.	SUITE 1.02, WISMA SRI WELD,	3A, PENGKALAN WELD,		10300	04-2621214			
9868	YONG ASSOCIATES	18-8-C, GURNEY TOWER,	PERSIARAN GURNEY		10250	012-7325285			
3343	ZAID IBRAHIM & CO.	51-22 B & C MENARA	BHL, JLN SULTAN	AHMAD SHAH	10050	04-3753100	04-3753100		
9869	ZE YI & KEE	19-1, JALAN PERNIAGAAN SERI JURU	PUSAT PERNIAGAAN SERI JURU		14000	010-2208281			
9870	ZEN, CHYUAN & CO.	18-14-C, LEVEL 14	GURNEY TOWER, PERSIARAN GURNEY		10250	016-4358376			
9871	ZHAMALIAH, MAHEN & TEH	18-15-F	GURNEY TOWER	PERSIARAN GURNEY	10250	04-6094276			
9872	ZUFAIDI & ASSOCIATES	43-A, LORONG PERDA SELATAN 2	BANDAR PERDA		14000				